

Medicare

Provider Reimbursement Manual

Part 2, Provider Cost Reporting Forms and Instructions, Chapter 45, Form CMS-2088-17

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

Transmittal 1

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NEW COST REPORTING FORMS AND INSTRUCTIONS--EFFECTIVE DATE: Cost Reporting Periods Ending on or After September 30, 2018.

This transmittal introduces Chapter 45, Community Mental Health Center (CMHC) Cost Report, Form CMS-2088-17. This chapter revises Form CMS-2088-92. The forms are revised to remove obsolete worksheets for certified outpatient physical therapy, outpatient occupational therapy and outpatient speech pathology providers, and comprehensive outpatient rehabilitation facilities that no longer have a cost report filing requirement. In addition, the forms are revised to incorporate data previously reported on OMB No. 0938-0301, the Provider Cost Report Reimbursement Questionnaire, Form CMS-339.

Below is a summary of the cost reporting forms.

1. Worksheet S, Parts I, II & III, provides the cost report status/certification statement and settlement summary.
2. Worksheet S-1, Part I, provides CMHC identification data.
3. Worksheet S-1, Part II, collects data for each CMHC that files as part of a consolidated cost report.
4. Worksheet S-2, incorporates data previously reported on the Provider Cost Report Reimbursement Questionnaire, Form CMS-339.
5. Worksheet A separately identifies general service and direct patient care costs.
6. Worksheet A-6 provides for the reclassification by cost centers of certain amounts necessary for proper cost allocation.
7. Worksheet A-8 provides for the adjustments in support of those listed on Worksheet A, column 7.
8. Worksheet A-8-1 provides for the computation of any needed adjustments to costs applicable to services, facilities, and supplies furnished to the provider by organizations related to the provider by common ownership or control.
9. Worksheet A-8-2 provides for the computation of the allowable provider-based physician cost you incur.

10. Worksheets B and B-1 facilitate the step-down method of cost finding. This method recognizes that general services of the CMHC are utilized by other general service, direct patient care service, and nonreimbursable cost centers. Worksheet B provides for the equitable allocation of general service costs based on statistical data reported on Worksheet B-1.
11. Worksheet C determines the allowable costs applicable to the Medicare program, apportion the costs between the Medicare beneficiaries, and the other patients.
12. Worksheet D applies to title XVIII only and provides for the reimbursement calculation of CMHC services rendered to Medicare beneficiaries.
13. Worksheet D-1 analyzes payments to CMHCs for services rendered to Program Beneficiaries.
14. Worksheet F requires the reporting of total revenues for the entire facility and total operating expenses for the entire facility.

Chapter 45

COMMUNITY MENTAL HEALTH CENTER COST REPORT
FORM CMS-2088-17

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4500. 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), 1866(e)(2), and 1861(v)(1)(A) of the Social Security Act (the Act), providers of medical and other healthcare services as defined under §1861(ff), participating in the Medicare program are required to submit annual information to achieve settlement of costs for health care services rendered to Medicare beneficiaries. Community mental health centers (CMHCs) providing partial hospitalization program (PHP) services 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-2088-17, 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 6, §70.3.

Form CMS-2088-17 must be used by all freestanding CMHCs for cost reporting periods beginning on or after October 1, 2017. CMHCs that file as part of a hospital healthcare complex must use the Form CMS-2552. Cost reports are due on or before the last day of the fifth month following the close of the period covered by the report. For cost reports ending on a day other than the last day of the month, cost reports are due 150 days after the last day of the cost reporting period, in accordance with 42 CFR 413.24(f)(2). The CMHC cost report must be submitted to your Medicare administrative contractor (MAC) (hereafter referred to as contractor) electronically in accordance with 42 CFR 413.24(f)(4).

The CMHC cost report provides for the determination of allowable costs which are reasonable and necessary and the calculation of an overall cost-to-charge ratio (CCR). CMHCs are paid under the outpatient prospective payment system (OPPS) for furnished Medicare PHP services. The OPPS incorporates an outlier adjustment to ensure that outpatient services with variable and potentially significant costs do not pose excessive financial risk to providers. For CMHCs, CMS determines whether billed PHP services are eligible for outlier payment using the CMHCs CCR. The outlier payment is a percentage of the difference between the cost estimate and the multiple threshold. OPPS high cost outlier payments may be reconciled upon cost report settlement to account for differences between the overall ancillary CCR used to pay the claim at its original submission by the provider, and the CCR determined at final settlement of the cost reporting period during which the service was furnished.

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 0938-0037 (Expires 05/31/2021). The time required to complete this information collection is estimated average 90 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 any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to:

Centers for Medicare and Medicaid Services
PRA Reports Clearance Officer
7500 Security Boulevard
Mail Stop C4-26-05
Baltimore, Md. 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.

4500.1 Rounding Standards for Fractional Computations.--Throughout the Medicare cost report, required computations result in the use of fractions. The following rounding standards must be employed for such computations:

1. Round to 2 decimal places
 - a. Percentages
 - b. Averages
 - c. Full time equivalent employees
 - d. Per diems, hourly rates
2. Round to 6 decimal places
 - a. Ratios (e.g., unit cost multipliers, cost/charge ratios)

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

4500.2 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.

A&G	-	Administrative and General
CAP REL	-	Capital-Related
CCN	-	CMS Certification Number
CFR	-	Code of Federal Regulations
CMHC	-	Community Mental Health Center
CMS	-	Centers for Medicare & Medicaid Services
COL	-	Column
ECR	-	Electronic Cost Report
FR	-	Federal Register
FTE	-	Full Time Equivalent
HCRIS	-	Healthcare Cost Report Information System
HFS	-	Health Financial Systems
KPMG	-	Klynveld, Peat, Marwick, & Goerdeler
MBI	-	Medicare Beneficiary Identifier
OPPS	-	Outpatient Prospective Payment System
PHP	-	Partial Hospitalization Program
PPS	-	Prospective Payment System
WKST	-	Worksheet

4501. RECOMMENDED SEQUENCE FOR COMPLETING FORM CMS-2088-17

<u>Step</u>	<u>Worksheet</u>	<u>Instructions</u>
1	S	Read §§4502 through 4502.2. Complete Part I.
2	S-1	Read §4503. Complete entire worksheet.
3	S-2	Read §4504. Complete entire worksheet.
4	A	Read §4505. Complete columns 1 through 3, all lines.
5	A-6	Read §4506. Complete entire worksheet.
6	A	Read §4505. Complete columns 4 and 5, all lines.
7	A-8	Read §4507. Complete entire worksheet.
8	A-8-1	Read §4508. Complete entire worksheet, if applicable.
9	A-8-2	Read §4509. Complete entire worksheet, if applicable.
10	A	Read §4505. Complete columns 6 and 7, all lines.
11	B & B-1	Read §4510. Complete entire worksheets.
12	C	Read §4511. Complete entire worksheet.
13	D	Read §4512. Complete lines 1 through 15.
14	D-1	Read §4513. Complete entire worksheet.
15	D	Read §4512. Complete lines 16 through 19.
16	S	Read §4502.3. Complete Part II and III.
17	F	Read §4514.1. Complete entire worksheet.

4502. WORKSHEET S - COMMUNITY MENTAL HEALTH CENTER COST REPORT

4502.1 Part I - Cost Report Status--This section is to be completed by the provider and contractor as indicated on the worksheet.

Provider use only--The provider completes lines 1 through 4.

Line 1--Indicate if this cost report is being filed electronically by checking the box in column 1. If this is an electronically filed cost report, enter the creation date and time in columns 2 and 3, respectively. The date and time are archived in the ECR as an identifier for the file. This file is your original submission and must not be modified.

Line 2--Indicate if this cost report is a manual submission by checking the box in column 1. Only complete this line if this is an approved low utilization cost report in accordance with CMS Pub. 15-2, chapter 1, §110 or the provider's demonstrating financial hardship in accordance with §133.

Line 3, column 1--If this is an amended cost report, enter the number of times the cost report has been amended.

Line 4, column 1--Enter an "F" if this is full cost report, an "L" for a low Medicare utilization cost report or an "N" for no Medicare utilization. A provider that has not furnished any covered services to Medicare beneficiaries during the entire cost report period may file a no Medicare utilization cost report in accordance with CMS Pub. 15-2, chapter 1, §110(A). Providers must obtain contractor approval prior to submitting a low Medicare utilization cost report. (See CMS Pub. 15-2, chapter 1, §110(B).)

Contractor use only--The contractor completes lines 5 through 12.

Line 5, column 1--Enter the Healthcare Cost Report Information System (HCRIS) cost report status code that corresponds to the status of the cost report: 1=as submitted; 2=settled without audit; 3=settled with audit; 4=reopened; or 5=amended.

Line 6, column 2--Enter the date (mm/dd/yyyy) an accepted cost report was received.

Line 7, column 2--Enter the contractor number.

Lines 8 and 9, column 2--If this is the very first cost report for this provider CMS certification number (CCN), enter "Y" for yes on line 8. If this is the final (terminating) cost report for this provider CCN, enter "Y" for yes on line 9. If the cost report is not a first or a final cost report for this provider CCN, enter "N" for no on each respective line.

Line 10, column 3--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, column 3--Enter the software vendor code of the cost report software used by the contractor. Enter "3" for KPMG or "4" for HFS.

Line 12, column 3.--If this is a reopened cost report (response to line 5 is “4”), enter the number of times the cost report has been reopened. This field is only to be completed if the cost report status code in line 5, is 4.

4502.2 Part II - Certification.--The certification statement is read, completed, and signed by an officer or administrator of the provider after the cost report has been completed in its entirety.

Effective for cost reporting periods ending on or after December 31, 2017--(1) A provider that is required to file an electronic cost report may elect to electronically submit the settlement summary and certification statement with an electronic signature of the provider's administrator or chief financial officer. The checkbox for electronic signature and submission immediately follows the certification statement as set forth in 42 CFR 413.24(f)(4)(iv)(B) and must be checked if electronic signature and submission is elected. (2) A provider that is required to file an electronic cost report but does not elect to submit the settlement summary and certification statement with an electronic signature, must submit a hard copy of the settlement summary and certification statement with an original signature of the provider's administrator or chief financial officer as set forth in 42 CFR 413.24(f)(4)(iv)(A) and (B) of this section.

Effective for cost reporting periods ending on or after December 31, 2017--(1) A provider that is required to file an electronic cost report may elect to electronically submit the settlement summary and certification statement with an electronic signature of the provider's administrator or chief financial officer. The checkbox for electronic signature and submission immediately follows the certification statement as set forth in 42 CFR 413.24(f)(4)(iv)(B) and must be checked if electronic signature and submission is elected. (2) A provider that is required to file an electronic cost report but does not elect to electronically submit the settlement summary and certification statement with an electronic signature, must submit a hard copy of the settlement summary and certification statement with an original signature of the provider's administrator or chief financial officer as set forth in 42 CFR 413.24(f)(4)(iv)(A) and (B).

4502.3 Part III - Settlement Summary.

Line 1, column 1.--Enter the balance due to or from the CMHC. Transfer the settlement amount from Worksheet D, line 19.

4503. WORKSHEET S-1 - COST REPORT IDENTIFICATION DATA

4503.1 Part I - Identification Data--The information required on this worksheet is needed to properly identify the provider.

Line 1, columns 1 through 4--Enter in the appropriate column the site name, Provider 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 (mm/dd/yyyy).

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

- | | |
|---------------------------------|--------------------------------------|
| 1 = Voluntary Nonprofit, Church | 8 = Governmental, City-County |
| 2 = Voluntary Nonprofit, Other | 9 = Governmental, County |
| 3 = Proprietary, Individual | 10 = Governmental, State |
| 4 = Proprietary, Corporation | 11 = Governmental, Hospital District |
| 5 = Proprietary, Partnership | 12 = Governmental, City |
| 6 = Proprietary, Other | 13 = Governmental, Other |
| 7 = Governmental, Federal | |

Line 2, columns 1 and 2--Enter the street address and P.O. Box if applicable.

Line 3, columns 1 through 4--Enter the city, state, ZIP code, and county for this CMHC.

Line 4--Enter in column 1, the cost report beginning date and enter in column 2, the cost report ending date.

Lines 5--Indicate if this CMHC is 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 6 through 8. Otherwise, skip to line 9.

Lines 6 through 8--If line 5 is yes, 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 9--Indicate if your CMHC is legally required to carry malpractice coverage. Enter "Y" for yes or "No" for no. Malpractice insurance premiums are money paid by the CMHC to a commercial insurer to protect the CMHC against potential negligence claims made by their patients/clients.

Line 10--If line 9 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 11.--Enter in column 1, the total amounts of malpractice premiums. Enter in column 2 the total amount of paid losses, and enter in column 3, the total amount of self-insurance premiums.

Malpractice insurance premiums are money paid by the provider to a commercial insurer to protect the provider against potential negligence claims made by their patients/clients. Malpractice paid losses is money paid by the healthcare provider to compensate a patient/client for professional negligence. Malpractice self-insurance is money paid by the provider where the healthcare provider acts as its own insurance company (either as a sole or part-owner) to financially protect itself against professional negligence. Often providers will manage their own funds or purchase a policy referred to as captive insurance, which provides insurance coverage they need but could not obtain economically through the mainstream insurance market.

Line 12.--Indicate whether malpractice premiums paid, paid losses, or self-insurance are reported in a cost center other than the A&G cost center. Enter "Y" for yes or "N" for no. If yes, submit supporting schedule listing cost centers and amounts.

Line 13.-- Did this facility participate in any payment demonstrations 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 CMHC participated in more than one demonstration, subscript this line accordingly.

Line 14.--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.

4503.2 Part II - Statistical Data.--This section collects unduplicated days data.

Columns 1 and 3.--Enter on the appropriate lines the number of Medicare visits in column 1 and total visits in column 3, by type of service. If more than one treatment was furnished to a patient in the same visit, record a separate visit for each different treatment rendered to the patient.

Column 2.--Enter on the appropriate lines the number of visits by type of service for all other patients by subtracting Medicare visits reported in column 1 from total visits reported in column 3.

Columns 4 and 6.--Enter on the appropriate lines the number of Medicare patient days in column 4 and total patient days in column 6, who received services during the cost reporting period, regardless of the number of visits for each individual patient. For example, if a patient receives multiple services on the same day, he or she is counted once for each service rendered in accordance with billing guidelines.

Column 5.-- Enter on the appropriate lines the number of patient days by type of service for all other patients by subtracting Medicare patient days reported in column 4 from total patient days reported in column 6.

Columns 7 through 10.--Enter on columns 7 through 10 the number of full-time equivalent employees (FTE) for each cost center. The average number of FTEs for the period may be determined either on a quarterly or semiannual basis. When quarterly data is used, add the total number of hours worked by category for all employees using the first week of the first payroll period for each quarter, and divide the sum by 160 (4 times 40). When semiannual data is used, add the total number of hours worked by category for all employees using the first week of the first payroll period for the first and seventh months of the cost reporting period. Divide this sum by 80 (2 times 40).

Line 11.--Enter the sum of lines 1 through 10 for all columns as appropriate.

Line 12.--Enter in the appropriate column (columns 4 through 6) the unduplicated census count for Medicare patient days and all other patient days provided by employees of the provider or provided under contract during the reporting period. Count each patient day only once for each day of care they received at this facility. The total unduplicated census count may not equal the total patient days reported on line 11.

4504. WORKSHEET S-2 - COST REPORT REIMBURSEMENT QUESTIONNAIRE

The information required on this worksheet (formerly Form CMS-339) must be completed by all CMHCs submitting cost reports to the contractor under title XVIII of the Act. Where the instructions for this worksheet direct you to submit documentation/information, mail or otherwise transmit 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.

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 that the documentation supports. Lines 1 through 14 must be completed.

Line Descriptions

Line 1.--Indicate whether the CMHC has changed ownership and this is the first cost report filed under this new ownership? 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 CMHC 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 CMHC 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 CMHC 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 CMS Pub. 15-1, chapter 10 and 42 CFR 413.17.)

Line 4.--Indicate whether the financial statements were prepared by a certified public accountant; enter “Y” for yes or “N” for no in column 1. If column 1 is “Y”, enter “A” for audited, “C” for compiled, or “R” for reviewed in column 2. 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.

If you answer “N” in column 1, submit a copy of the financial statements you prepared, 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 the total expenses and total revenues reported on the cost report differ from those on the financial statements. Enter “Y” for yes or “N” for no in column 1. If yes, submit a schedule reconciling the financial statements with the cost report.

Line 6.--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 through 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 schedules that at a minimum duplicate 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 filed bad debt. (See CMS Pub. 15-1, chapter 3, §314 and 42 CFR 413.89.)

Columns 5 & 6 - Indigence/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 provider’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 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.

Columns 10 & 11 - Deductibles & Coinsurance.--Record in these columns the beneficiary's unpaid deductible and coinsurance amounts that relate to covered services.

Column 12 - Total Medicare Bad Debts.--Enter on each line of this column, the sum of the amounts in columns 10 and 11. Calculate the total bad debts by summing up the amounts on all lines of column 12. This "total" must agree with the bad debts claimed on the cost report. Attach additional supporting schedules, if necessary, for bad debt recoveries.

Line 7.--If line 6 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 column 1 is "Y", submit a copy of the policy with the cost report.

Line 8.--If line 6 is yes, indicate whether patient deductibles and/or coinsurance amounts were waived. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", 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 9.--Indicate whether the cost report was prepared using the PS&R report only. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y" enter the paid through date of the PS&R in column 2. Also, submit a crosswalk between revenue codes and charges found on the PS&R to the cost center groupings on Worksheet C of the cost report. This crosswalk will reflect a cost center to revenue code match only.

Line 10.--Indicate whether the cost report was prepared using the PS&R for totals and provider records for allocation. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y" enter the paid through date of the PS&R used to prepare this cost report in column 2. Also, submit a detailed crosswalk between revenue codes and charges on the PS&R to the cost center groupings on Worksheet C of the cost report. This crosswalk must show dollars by cost center and include which revenue codes were allocated to each cost center. The total revenue on the cost report must match the total charges 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 provider records. If the contractor does not find the documentation sufficient, the PS&R will be used in its entirety.

Line 11.--If you entered "Y" on either line 9 or 10, 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 12.--If you entered "Y" on either line 9 or 10, 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 13.--If you entered "Y" on either line 9 or 10, 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 14.--Indicate whether the cost report was prepared using CMHC 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 detail 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 provider). If the provider 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 15.--Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.

Line 16.--Enter the employer/company name of the cost report preparer.

Line 17.--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

PROVIDER _____
 CCN _____
 FYE _____

PREPARED BY _____
 DATE PREPARED _____

(1) Patient Name	(2) MBI No.	(3) Dates of Service		(4) Indigence /Medicaid Beneficiary (Check if applicable)		(5) Date First Bill Sent to Beneficiary	(6) Date Collection Efforts Ceased	(7) Remittance Advice Dates	(8) Deductible *	(9) Co- Insurance	(10) Total Medicare Bad Debts*
		From	To	Yes	Medicaid Number						

*These amounts must not be claimed unless the CMHC bills for these services with the intention of payment.
 See instructions for columns 4 - Indigence/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.

4505. WORKSHEET A - RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A provides for recording the trial balance of expense accounts from the CMHC's accounting books and records. It also provides for reclassification and adjustments to certain accounts. The cost centers on this worksheet are listed in a manner that facilitates the combination of the various groups of cost centers for purposes of cost finding. Cost centers listed may not apply to every provider using these forms. Complete only those lines that are applicable.

If the cost elements of a cost center are separately maintained on the accounting books, reconcile the costs from the accounting books and records with those reported on this worksheet. The reconciliation is subject to review by the 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 (subscript) 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. The added line is identified as a numeric subscript of the immediately preceding line. For example, if two lines are added between lines 5 and 6, identify them as lines 5.01 and 5.02. If additional lines are added for general service cost centers, add corresponding columns for cost finding.

Submit the working trial balance of the facility with the cost report. A working trial balance is a listing of the balances of the accounts in the general ledger to which adjustments are appended in supplementary columns and is used as a basic summary for financial statements.

Cost center coding is a methodology for standardizing the meaning of cost center labels as used by health care providers on the Medicare cost report. Form CMS-2088-17 provides for preprinted cost center descriptions on Worksheet A. In addition, a space is provided for a cost center code. The preprinted cost center labels are automatically coded by CMS approved cost reporting software. These cost center descriptions are hereafter referred to as the standard cost centers. The CMS approved cost reporting software also accommodates cost centers that are frequently used by health care providers but not included as standard cost centers, hereafter referred to as the nonstandard cost centers.

This coding methodology allows providers to continue to use labels for cost centers that have meaning within the individual institution. The four digit cost center codes that are associated with each provider label in the ECR provide standardized meaning for data analysis. Providers are required to compare any added or changed label to the descriptions offered on the standard and nonstandard cost center tables. A description of cost center coding and the table of cost center codes are in §4495, table 5.

Column Descriptions

List on the appropriate lines in columns 1, 2, and 3 the total expenses incurred during the cost reporting period. Any needed reclassifications and adjustments must be rendered in columns 4 and 6, as appropriate. Blank lines are provided for additional cost centers, as required.

Column 1.--Salaries are the gross salaries paid to employees before taxes and other items are withheld. Salaries include deferred compensation, overtime, incentive pay, and bonuses. (See CMS Pub. 15-1, chapter 21.) Enter salaries from the CMHC's accounting books and records.

Column 2.--Enter all costs other than salaries and contracted purchased services from the CMHC's accounting books and records.

Column 3.--Enter all the costs of contracted purchased services from the CMHC's accounting books and records.

Column 4.--For each cost center, add the amounts in columns 1 through 3 and enter the total in column 4.

Column 5.--For each cost center, enter the net amount of reclassifications from Worksheet A-6. The net total of the entries in column 5 must equal zero on line 100. Show reductions to expenses as negative numbers.

Column 6.--For each cost center, enter the total of the amount in column 4 plus or minus the amount in column 5. The total on column 6, line 100 must equal the total on column 4, line 100.

Column 7.--For each cost center, enter the net of any increase and decrease amounts from Worksheet A-8, column 2. The total on Worksheet A, column 7, line 100 must equal Worksheet A-8, column 2, line 50.

Column 8.--For each cost center, enter the total of the amount in column 6 plus or minus the amount in column 7.

Transfer the amounts in column 8, lines 2 through 100, to the corresponding line on Worksheet B, column 0.

Line Descriptions

The Worksheet A segregates the trial balance of expenses into general service cost centers, reimbursable cost centers, and nonreimbursable cost centers to facilitate the transfer of costs to the various worksheets.

GENERAL SERVICE COST CENTERS

General service cost centers include expenses incurred in operating the CMHC as a whole that are not directly associated with furnishing patient care such as, but not limited to mortgage, rent, plant operations, administrative salaries, utilities, telephone, and computer hardware and software costs. General service cost centers furnish services to other general service cost centers and to reimbursable and nonreimbursable cost centers.

Lines 1 and 2 - Capital Related Costs-Buildings & Fixtures and Capital Related Costs-Moveable Equipment.--These cost centers include the capital-related costs for buildings and fixtures and the capital-related costs for movable equipment including depreciation, leases and rentals for the use of the facilities and/or equipment, interest incurred in acquiring land and depreciable assets used for patient care, insurance on depreciable assets used for patient care and taxes on land or depreciable assets used for patient care. Do not include in these cost centers the following costs: costs incurred for the repair or maintenance of equipment or facilities; amounts included in the rentals lease payments for repairs and/or maintenance; interest expense incurred to borrow working capital or for any purpose other than the acquisition of land or depreciable assets used for patient care; general liability of depreciable assets; or taxes other than those assessed on the basis of some valuation of land or depreciable assets used for patient care.

Line 3 - Employee Benefits.--This cost center includes the costs of the employee benefits department. In addition, this cost center includes the fringe benefits paid to, or on behalf of, an employee when a provider's accounting system is not designed to accumulate the benefits on a departmentalized or cost center basis. (See CMS Pub. 15-1, chapter 21, §2144).

Line 4 - Administrative and General.--The administrative and general (A&G) cost center includes a wide variety of provider administrative costs that benefit the entire facility. Examples include fiscal services, legal services, accounting, data processing, taxes, and malpractice costs. Marketing and advertising costs that are not related to patient care, fundraising costs, and other nonreimbursable costs are not included here, but are reported in the appropriate nonreimbursable cost center.

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

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

The provider services are includable on the cost report. The payment for services of a physician to providers is discussed in CMS Pub. 15-1, chapter 21, §2108. Not all provider services of physicians are entered as an administrative and general cost, i.e., if a physician supervises a revenue cost center such as physical therapy, then the physician's salary or part of it is a cost of the physical therapy cost center.

Line 5 - Maintenance & Repairs.--This cost center includes the maintenance of the facility grounds such as landscaped and paved areas, streets on the property, sidewalks, fenced areas, fencing, external recreation areas, and parking facilities. In addition it may include routine painting, plumbing, and electrical repairs, mowing and snow removal. The costs of maintaining the safety and well-being of personnel, visitors, and the provider's facilities are also included in this cost center.

Line 6 - Operation of Plant.--Plant operation costs include utility systems such as heat, light, water, air conditioning and air treatment.

Line 7 - Laundry and Linen Service.--This cost center includes the cost of routine laundry and linen services whether performed in-house or by outside contractors.

Line 8 - Housekeeping.--This cost center includes the cost of routine housekeeping activities such as mopping, vacuuming, cleaning restrooms, lobbies, waiting areas, and otherwise maintaining patient and non-patient care areas.

Line 9 - Cafeteria.--This cost center includes the cost of preparing food for provider personnel, physicians working at the provider, visitors to the provider.

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

Line 11 - Medical Records and Library.--This cost center includes the direct costs of the medical records cost center including the medical records library.

Line 12 - Professional Education and Training (Approved).--This cost center includes training and educational services related to the care and treatment of a patient's disabling mental health problems.

Line 13 - Other (Specify).--Use this line to report the costs of other general service costs not previously identified on lines 1 through 11. If more than one other general service is offered, subscript this line and provide an appropriate description and cost center code.

Lines 14 through 22.--Reserved for future use.

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

Line 24 - Occupational Therapy.--This cost center includes the costs of purposeful goal-oriented activities in the evaluation, diagnosis, and/or treatment of persons whose function is impaired by physical illness or injury, emotional disorder, congenital or developmental disability, or the aging process, in order to achieve optimum functioning, to prevent disability, and to maintain health. Occupational therapy services may be provided for purposes of symptom control or to enable the individual to maintain activities of daily living and basic functional skills.

Line 25 - Behavioral Health Treatment Services.--This cost center includes the costs for staff for providing care and services to psychiatric patients. Administrative services, such as supervisory duties, rendered by these individuals are includable in the administrative and general cost center. Any services by these individuals which are nonreimbursable activities, such as diversionary activities, social, or recreational therapies, custodial or respite care, vocational training, etc., shall be entered in the appropriate nonreimbursable cost center.

Line 26 - Individual Therapy.--This cost center includes the costs for individual therapy with physicians, psychologists, or other mental health professionals to the extent authorized under State law. Do not include professional services of physicians, PAs, or CPs if billable to a Medicare carrier.

Line 27 - Group Therapy.--This cost center includes the costs for group therapy with physicians, psychologists, or other mental health professionals to the extent authorized under State law. Do not include the expenses of professional services of physicians, PAs, or CPs if billable to a Medicare carrier.

Line 28 - Activity Therapy.--This cost center includes the costs for individualized activity therapies that are not primarily recreational or diversionary.

Line 29 - Family Therapy.--This cost center includes the costs for family counseling services, the primary purpose of which is treatment of the beneficiary's condition.

Line 30 - Psychiatric Testing.--This cost center includes costs for psychological and neuropsychological tests which includes tests performed by technicians and computers in addition to those performed by physicians, clinical psychologists, independently practicing psychologists, and other qualified non-physician practitioners.

Line 31 - Education Training.--This cost center includes the costs for patient training and education to the extent the training and educational activities are closely and clearly related to the beneficiary's care and treatment.

Lines 33 through 41.--Reserved for future use

NONREIMBURSABLE COST CENTERS

Nonreimbursable cost centers include costs of nonreimbursable services and programs. Report the costs applicable to nonreimbursable cost centers to which general service costs apply. If additional lines are needed for nonreimbursable cost centers other than those shown, subscript one or more of these lines with a numeric code. The subscripted lines must be appropriately labeled to indicate the purpose for which they are being used. However, when the expense (direct and all applicable overhead) attributable to any non-allowable cost area is so insignificant as to not warrant establishment of a nonreimbursable cost center, remove the expense on Worksheet A-8. (See CMS Pub. 15-1, chapter 23, §2328.)

Line 42 - Sheltered Workshops.--This cost center consists of programs to provide remunerative employment or other occupational activities of an educational, therapeutic nature for individuals whose earning capacity is impaired by physical, mental, and/or social handicaps. Workshops may provide job training, vocational evaluation, sheltered employment, and/or work adjustment services.

Line 43 - Recreational Programs.--This cost center includes the costs for programs which are primarily recreational.

Line 44 - Resident Day Camps.--This cost center includes the costs incurred by residential day camps.

Line 45 - Diagnostic Clinics.--This cost center includes the costs incurred by the operation of diagnostic clinics.

Line 46 - Physicians' Private Offices.--A nonreimbursable cost center must be established to accumulate the cost incurred by you for services related to the physicians' private practice. Examples of such costs are depreciation costs for the space occupied, movable equipment used by the physicians' offices, administrative services, medical records, housekeeping, maintenance and repairs, operation of plant, drugs, medical supplies, and nursing services.

Line 47 - Fund Raising.--This cost center includes the costs of services related to fund raising (see CMS Pub. 15-1, chapter 21, §2136).

Line 48 - Coffee Shops & Canteen.--This cost center includes the costs incurred for the operation of a coffee shops and/or canteen.

Line 49 - Research.--This cost center includes the costs incurred by research.

Line 50 - Investment Property.--This cost center includes the costs incurred by owning investment properties.

Line 51 - Advertising.--This cost center includes the costs incurred by advertising.

Line 52 - Franchise Fees and Other Assessments.--This cost center includes the costs incurred by franchise fees and other assessments.

Line 53 - Pro Ed & Training (Not Approved).--This cost center includes the costs incurred by professional education and training (Not Approved).

Line 54 - Meals & Transportation.--This cost center includes the costs incurred by providing meals and transportation.

Line 55 - Activity Therapies.--This cost center includes programs which are primarily recreational or diversional.

Line 56 - Psychosocial Programs.--This cost center includes community support groups for chronically mentally ill persons for the purpose of social interaction. Partial hospitalization programs may include some psychosocial components, and to the extent these components are not primarily for social purposes, they are covered.

Line 57 - Vocational Training.--This cost center includes the costs of services related solely to specific employment opportunities, work skills, or work settings.

4506. WORKSHEET A-6 - RECLASSIFICATIONS

Worksheet A-6 provides for the reclassification by cost centers of certain amounts necessary for proper cost allocation.

Some providers may charge some of these amounts to the proper cost centers before the end of the accounting period. Therefore, use Worksheet A-6 only to the extent that expenses have been included in cost centers that effect improper cost allocation.

Any expenses that are includable in the administrative and general or capital related cost centers, e.g., insurance or lease expense, but which were recorded in other cost centers on Worksheet A, must be reclassified on Worksheet A-6.

It may be necessary to reclassify certain expenses pertaining to buildings, fixtures, and movable equipment. These expenses must be directly assigned or allocated on the same basis as the depreciation expense for the respective buildings, fixtures or movable equipment. Examples of these expenses include insurance, rent on buildings, fixtures, or movable equipment, real estate taxes, and personal property taxes. Interest on funds borrowed to purchase buildings, fixtures, or movable equipment are included in these expenses. Interest borrowed for operating funds is not included. Interest on funds borrowed for operating funds must be allocated with administration and general expenses.

Employee health and welfare costs must be considered as part of each employee's compensation and charged to the various cost centers in the same proportion that the salary is charged.

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, 4 and 5--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 columns 4 and 5.

Columns 6, 7, 8 and 9--For each decrease reclassification, enter the corresponding cost center description in column 6, the Worksheet A cost center line number reference in column 7, and reclassification amount in columns 8 and 9.

For line 100, the sum of all increases in columns 4 and 5 must equal the sum of all decreases in columns 8 and 9. Submit (with the cost report) copies of work papers used to compute the reclassifications.

Transfer the amounts on Worksheet A-6, to Worksheet A, column 5, line as appropriate.

4507. WORKSHEET A-8 - ADJUSTMENTS TO EXPENSES

In accordance with 42 CFR 413.9(c)(3), where operating costs include amounts not related to patient care, specifically not reimbursable under the program, or flowing from the provision of luxury items or services (i.e., those items or services substantially in excess of or more expensive than those generally considered necessary for the provision of needed health services), such amounts are not allowable. This worksheet provides for the adjustments in support of those listed on Worksheet A, column 7. These adjustments, required under Medicare principles of reimbursement, are made on the basis of cost or, only if the cost (including direct cost and all applicable overhead) cannot be determined, amount received (revenue). If the total direct and indirect cost can be determined, enter the cost. Adjustments to expenses based on cost cannot be based on revenue in subsequent cost reporting periods. Indicate the basis used in column 1. There

are, however, items on the worksheet which are adjusted on one basis only. For these items, the basis for adjustment is printed in column 1. Line descriptions indicate the more common activities which affect allowable cost or result in costs incurred for reasons other than patient care and thus require adjustments.

If any of the adjustments you make on Worksheet A-8 flow from Worksheets A-8-1, complete that worksheet before completing Worksheet A-8.

Line Descriptions

Lines 1 and 2.--If depreciation expense computed in accordance with the Medicare principles of reimbursement differs from depreciation expense per your books enter the difference on lines 1 and/or 2. (See CMS Pub. 15-1, §100ff.)

Line 3.--Enter the amounts received for rendering administrative services to others, including physicians and therapists. For example, you may arrange to process billings and collect the proceeds on behalf of such specialists and charge a fee for these services. Reduce allowable costs by the amount of such fees.

Line 4.--Reduce interest expense by investment income, except investment income earned by:

- Grants, gifts and endowments, (whether restricted or unrestricted),
- Funded depreciation,
- Pension funds, and
- Deferred compensation funds.

The offset of investment income against interest expense cannot exceed the total interest expense included in allowable cost.

Lines 5 and 6.--Enter these discounts, rebates, and refunds on these lines only when such receipts have not already been netted against the appropriate expense in the accounting records.

The recommended offset of these amounts against the administrative and general cost center is appropriate only if the related expense cannot be identified. (See CMS Pub. 15-1, §804.)

Line 11.--If the expense applicable to these activities is insignificant, make the adjustment on this line. However, these and similar activities are normally set up as nonreimbursable cost centers on Worksheet B since the amounts involved are usually significant.

Line 15.--Obtain any amount entered on this line from Worksheet A-8-1.

Line 16.--Enter the amount obtained from Worksheet A-8-2, column 18, the total line.

NOTE: Make the adjustments on Worksheet A, column 7 for the various cost centers affected by provider-based physicians by referring to the adjustments for the corresponding cost centers on Worksheet A-8-2, column 18. Reasonable compensation equivalent limits do not apply to a medical director, a chief of medical staff, or to the compensation of any physician employed in a capacity not requiring the services of a physician, such as a controller.

Lines 17 through 49.--Enter any additional adjustments which are required under the Medicare principles of reimbursement. Appropriately label the lines to indicate the nature of the required adjustments.

Line 50.--Enter the total of lines 1 through 49. Transfer all the amounts on lines 1 through 49, column 2, to the appropriate lines on Worksheet A, column 7.

4508. WORKSHEET A-8-1 - STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS

Worksheet A-8-1 provides for the computation of any needed adjustments to costs applicable to services, facilities, and supplies furnished to the provider by organizations related to the provider by common ownership or control. In addition, certain information concerning the related organizations with which the provider has transacted business must be shown. (See CMS Pub. 15-1, chapter 10, §1004.)

Part I.--Cost applicable to services, facilities, and supplies furnished to you by organizations related to you by common ownership or control are includable in your allowable cost at the cost to the related organizations. However, such cost must not exceed the amount a prudent and cost conscious buyer pays for comparable services, facilities, or supplies that are purchased elsewhere.

Part II.--Use this part to show your relationship to organizations and/or home office for which transactions were identified in Part I. Show the requested data relative to all individuals, partnerships, corporations, or other organizations having either a related interest to you, a common ownership with you, or control over you as defined in CMS Pub. 15-1, chapter 10, §1004 in columns 1 through 6, as appropriate.

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

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

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

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

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

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

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

4509. WORKSHEET A-8-2 - PROVIDER-BASED PHYSICIAN ADJUSTMENTS

In accordance with 42 CFR 413.9, 42 CFR 415.55, 42 CFR 415.60, 42 CFR 415.70, and 42 CFR 415.102(d), you may claim as allowable cost only those costs which you incur for physician services that benefit the general patient population of the provider. 42 CFR 415.70 imposes limits on the amount of physician compensation which may be recognized as a reasonable provider cost.

Worksheet A-8-2 provides for the computation of the allowable provider-based physician cost you incur. 42 CFR 415.60 provides that the physician compensation paid by you must be allocated between services to individual patients (professional services), services that benefit your patients generally (provider services), and nonreimbursable services such as research. Only provider services are reimbursable to you through the cost report. This worksheet also provides for the computation of the reasonable compensation equivalent (RCE) limits required by 42 CFR 415.70. The methodology used in this worksheet applies the RCE limit to the total physician compensation attributable to provider services reimbursable on a reasonable cost basis.

NOTE: Where several physicians work in the same department, see CMS Pub. 15-1, chapter 21, §2182.6C for a discussion of applying the RCE limit in the aggregate for the department versus on an individual basis to each of the physicians in the department.

Column Descriptions

Columns 1 and 10.--Enter the line numbers from Worksheet A for each cost center that contained compensation for physicians subject to RCE limits. Enter the line numbers in the same order as displayed on Worksheet A.

Columns 2 and 11.--Enter the description of the cost center used on Worksheet A. When RCE limits are applied on an individual basis to each physician in a department, list each physician on successive lines directly under the cost center description line, or list the first physician on the same line as the cost center description line and then each successive line below for each additional physician in that cost center.

List each physician using an individual identifier (not the physician's name, NPI, UPIN or social security number of the individual), but rather, Dr. A, Dr. B..., Dr. AA, Dr. BB, etcetera. However, the identity of the physician must be made available to your contractor upon audit. When RCE limits are applied on a departmental basis, insert the word "aggregate" (instead of the physician identifiers) on the line below the cost center description.

Columns 3 through 9 and 12 through 18.--When the aggregate method is used, enter the data for each of these columns on the aggregate line for each cost center. When the individual method is used, enter the data for each column on the individual physician identifier lines for each cost center.

Column 3.--Enter the total physician compensation paid by the provider for each cost center. Physician compensation is monetary payments, fringe benefits, deferred compensation, costs of physician membership in professional societies, continuing education, malpractice, and any other items of value (excluding office space or billing and collection services) that a provider or other organization furnishes a physician in return for the physician's services. (See 42 CFR 415.60(a).) Include the compensation in column 4 of Worksheet A or, if necessary, through appropriate reclassifications or as a cost paid by a related organization through Worksheet A-8-1.

Column 4.--Enter the amount of total remuneration included in column 3 which is applicable to the physician's services to individual patients (professional component). These services are reimbursed on a reasonable charge basis by the Part B carrier in accordance with 42 CFR 415.102(a). The written allocation agreement between you and the physician specifying how the physician spends his or her time is the basis for this computation. (See 42 CFR 415.60(f).)

Column 5.--Enter the amount of the total remuneration included in column 3, for each cost center, applicable to general services to you (provider component). The written allocation agreement is the basis for this computation. (See 42 CFR 415.60(f).)

NOTE: 42 CFR 415.60(b) requires that physician compensation be allocated between physician services to patients, the provider, and nonallowable services such as research. Physicians' nonallowable services must not be included in columns 4 or 5. The instructions for column 18 ensure that the compensation for nonallowable services included in column 3 is correctly eliminated on Worksheet A-8.

Column 6.--Enter for each line of data, as applicable, the reasonable compensation equivalent (RCE) limit applicable to the physician's compensation included in that cost center. The amount entered is the limit applicable to the physician specialty as published in the **Federal Register** before any allowable adjustments.

The RCE limits are updated annually on the basis of updated economic index data. A notice is published in the **Federal Register**, which sets forth the new limits. The RCE applicable to the

various specialties is obtained from that notice. If the physician specialty is not identified in the table, use the RCE for the total category in the table. The beginning date of the cost reporting period determines which calendar year (CY) RCE is used. Your location governs which of the three geographical categories are applicable: non-metropolitan areas, metropolitan areas less than one million, or metropolitan areas greater than one million.

Column 7.--For each line of data enter the physician's hours allocated to provider services. For example, if a physician works 2080 hours per year and 50 percent of his/her time is spent on provider services, then enter 1040. The hours entered are the actual hours for which the physician is compensated by the provider for furnishing services of a general benefit to its patients. If the physician is paid for unused vacation, unused sick leave, etc., exclude the hours paid from the hours entered in this column. Time records, or other documentation that supports this allocation, must be available for verification by the contractor upon request. (See CMS Pub. 15-1, chapter 21, §2182.3E.)

Column 8.--Enter the unadjusted RCE limit for each line of data. This amount is the product of the RCE amount entered in column 6 and the ratio of the physician's provider component hours entered in column 7 to 2080 hours.

Column 9.--For each line of data enter five percent of the amounts entered in column 8.

Column 12.--The computed RCE limit in column 8 may be adjusted upward, up to five percent of the computed limit (column 9), to take into consideration the actual costs of membership for physicians in professional societies and continuing education paid by the provider.

Enter, for each line of data, the actual amounts of these expenses paid by you.

Column 13.--For each line of data enter the result of multiplying the amount in column 5 by the amount in column 12 and divide the result by the amount in column 3.

Column 14.--The computed RCE limit in column 8 may also be adjusted upward to reflect the actual malpractice expense incurred by you for the services of a physician or group of physicians to your patients.

Enter for each line of data the actual amounts of these malpractice expenses paid by you.

Column 15.--For each line of data enter the result of multiplying the amount in column 5 by the amount in column 14 and divide the result by the amount in column 3.

Column 16.--For each line of data enter the sum of the amounts in columns 8 and 15 plus the lesser of the amounts in columns 9 or 13.

Column 17.--Compute the RCE disallowance for each cost center by subtracting the RCE limit in column 16 from your component remuneration in column 5. If the result is a negative amount, enter zero in this column.

Column 18.--The adjustment for each cost center to be entered represents the provider-based physician (PBP) elimination from costs entered on Worksheet A-8, column 2, line 16. Compute the amount by deducting, for each cost center, the lesser of the amounts recorded in column 5 (provider component remuneration) or column 16 (adjusted RCE limit) from the total remuneration recorded in column 3.

Line 100 - Total Line.--Total the amounts in columns 3 through 5, 7 through 9, and 12 through 18.

4510. **WORKSHEET B - COST ALLOCATION - GENERAL SERVICE COSTS AND
WORKSHEET B-1 - COST ALLOCATION - STATISTICAL BASIS**

In accordance with 42 CFR 413.24, cost data must be based on an approved method of cost finding and on the accrual basis of accounting except where governmental institutions operate on a cash basis of accounting. Cost finding is the process of recasting the data derived from the accounts ordinarily kept by a provider to ascertain costs of the various types of services rendered. It is the determination of these costs by the allocation of direct costs and proration of indirect costs. Obtain the total direct expenses from Worksheet A, column 8.

Worksheets B and B-1 facilitate the step-down method of cost finding. This method recognizes that general services of the CMHC are utilized by other general service, direct patient care service, and nonreimbursable cost centers. Worksheet B provides for the equitable allocation of general service costs based on statistical data reported on Worksheet B-1. To facilitate the allocation process, the general format of Worksheets B and B-1 is identical. The column and line numbers for each general service cost center are identical on the two worksheets. Prepare these worksheets in conjunction with each other.

The statistical basis shown at the top of each column on Worksheet B-1 is the recommended basis of allocation. The total statistic for cost centers using the same basis (e.g., square feet) may differ with the closing of preceding cost centers.

Close the general service cost centers in accordance with 42 CFR 413.24(d)(1) so that the cost centers rendering the most services to and receiving the least services from other cost centers are closed first (see CMS Pub. 15-1, chapter 23, §2306.1). If a more accurate result is obtained by allocating costs in a sequence that differs from the recommended sequence, the CMHC must request approval in accordance with CMS Pub. 15-1, chapter 23, §2313.

If the amount of any cost center on Worksheet A, column 8, has a negative balance, show this amount as a negative balance on Worksheet B, column 0. Allocate the costs from the overhead

cost centers to applicable cost centers, including those with a negative balance. If after receiving costs from the applicable overhead cost centers, a general service cost center has a credit balance at the point it is to be allocated, do not allocate such general service cost center. Rather, enter the credit balance in parenthesis on line 100 of the appropriate column, as well as the first line of the column.

This enables you to cross foot column 14, line 100 to column 0, line 100. After receiving costs from the applicable overhead cost centers, if a revenue producing cost center has a credit balance on Worksheet B, column 14, do not carry such credit balance forward to Worksheet C.

On Worksheet B-1, enter on the first line of each column the total statistics applicable to the cost center being allocated (e.g., in column 1, Capital-Related Costs - Buildings and Fixtures, enter on line 1 the total square feet of buildings on which depreciation was taken). Use accumulated cost for allocating A&G expenses.

For each cost center being allocated, enter that portion of the total statistical base applicable to each cost center receiving services. For each column, the sum of the statistics entered for cost centers receiving services must equal the total statistical base entered on the first line. Such statistical base, including accumulated cost for allocating A&G expenses, does not include any statistics related to services furnished under arrangements except where:

- Both Medicare and non-Medicare costs of arranged for services are recorded in the CMHC's books/records; or
- The contractor determines that the CMHC is able to and does gross up the costs and charges for services to non-Medicare patients so that both cost and charges are recorded as if the CMHC had furnished such services directly to all patients. (See CMS Pub. 15-1, chapter 23, §2314.)

Enter on line 101 the total expenses of the cost center being allocated. Obtain this amount from the same column and line number on Worksheet B used to enter the total statistical base on Worksheet B-1. (In the case of buildings and fixtures, this amount is on Worksheet B, column 1, line 1.)

Divide the amount entered on line 101 by the total statistical base entered in the same column on the first line. Enter the resulting unit cost multiplier on line 102. Enter the resulting unit cost multiplier (rounded to six decimal places) on line 102.

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

After the unit cost multiplier has been applied to all the cost centers receiving the services rendered, the total cost (line 101) of all of the cost centers receiving the allocation on Worksheet B must equal the amount entered on the first line. Perform the preceding procedures for each general service cost center. Complete the column for each cost center on both Worksheets B and B-1 before proceeding to the next column for the cost center.

After all the costs of the general service cost centers have been allocated on Worksheet B, enter in column 14, the sum of expenses on lines 23 through 100, columns 1 through 13. The total expenses entered in column 14, line 101, must equal the total expenses entered in column 0, line 101.

Transfer the totals in column 14, lines 23 through 32 of Worksheet B to Worksheet C, column 1. Do not transfer the nonreimbursable cost centers, lines 42 through 100.

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

Column Descriptions

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

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

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

Column 3.--The salary statistics used for employee health and welfare cost allocation must be reconcilable to total salaries and salary by department shown on Worksheet A, column 1. Adjustments are necessary to take into account salaries reclassified in column 5 of Worksheet A and the salaries adjusted in column 7 of Worksheet A.

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

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

Worksheet B-1, Column 4A.--Enter the costs attributable to the difference between the total accumulated cost reported on Worksheet B, column 3A, line 101 and the accumulated cost reported on Worksheet B-1, column 4, line 4. Enter any amounts reported on Worksheet B, column 3A for (1) any service provided under arrangements to program patients that is not grossed up and (2) negative balances. Including these costs in the statistics for allocating administrative and general expenses causes an improper distribution of overhead. In addition, report on line 4 the administrative and general costs reported on Worksheet B, column 4, line 4 since these costs are not included on Worksheet B-1, column 4 as an accumulated cost statistic.

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

Worksheet B-1, Column 4.--The administrative and general expenses are allocated on the basis of accumulated costs. Therefore, the amount entered on Worksheet B-1, column 4, line 4, is the difference between the amounts entered on Worksheet B, column 3A and Worksheet B-1, column 4A. A negative cost center balance in the statistics for allocating administrative and general expenses causes an improper distribution of this overhead cost center. Exclude negative balances from the allocation statistics.

4511. WORKSHEET C - APPORTIONMENT OF PATIENT SERVICE COSTS

To determine the allowable costs applicable to the Medicare program, apportion the costs between the Medicare beneficiaries and the other patients. The basis of the apportionment is the gross amount of charges for each reimbursable cost center.

Column 1.--Enter the total cost of each cost center as computed on Worksheet B, column 14, corresponding lines. Do not bring forward any cost center with a credit balance from Worksheet B, column 14.

Column 2.--Enter on each line (from your records) the gross total patient charges for each cost center.

Column 3.--Divide the cost for each cost center in column 1 by the corresponding gross charges in column 2 to determine the ratio of cost to charges for each cost center. Carry the ratio out to six decimal places.

Column 4.--Enter, from your records or PS&R, the Medicare program charges for each cost center. If you charge some patients less than the customary charges for services rendered because of the patients' inability to pay or for any other reason, those charges are increased (for apportionment purposes) to reflect the gross amounts.

Thus, for computing reimbursable costs on this worksheet, the individual amounts applicable to Medicare program patients must not differ from the amounts applicable to all other patients for the same services.

When certain services by a provider are furnished under arrangements and an adjustment is made on Worksheet A-8 to gross up costs, the related charges entered on Worksheet C are also grossed up in accordance with CMS Pub. 15-1, chapter 23, §2314.

Column 5.--Calculate the Medicare cost by multiplying the cost to charge ratio from column 3 by the Medicare charges in column 4 for each reimbursable cost center listed for lines 23 through line 32.

Line 50.--Enter the total of lines 23 through 32.

4512. WORKSHEET D - CALCULATION OF REIMBURSEMENT SETTLEMENT FOR COMMUNITY MENTAL HEALTH CENTERS - TITLE XVIII

Worksheet D applies to title XVIII only and provides for the reimbursement calculation of CMHC services rendered to Medicare beneficiaries.

Line Descriptions

Line 1.--Enter the gross APC/PPS payments (includes deductible and coinsurance).

Line 2.--Enter the amount of outlier payments.

Line 3.--Enter the outlier reconciliation amount from line 54.

Line 4.--Enter the sum of lines 1 through 3.

Line 5.--Enter the amounts paid or payable by primary payers when Medicare liability is secondary to that of the primary payer.

Line 6.--Enter the total amount of deductibles billed to program patients (do not include coinsurance).

Line 7.--Enter in the applicable the column the gross coinsurance amount billed to Medicare beneficiaries.

Line 8.--Enter the sum of line 4 minus lines 5, 6, and 7.

Line 9.--Enter the gross reimbursable bad debts, net of bad debt recoveries, applicable to any Medicare deductibles and coinsurance. The amount entered applicable to CMHC PPS must not exceed the discounted coinsurance applicable to Medicare beneficiaries.

Line 10.--Enter the adjusted Medicare bad debt, line 9 (including negative amounts) times 65 percent.

Line 11.--Enter the reimbursable bad debts for dual eligible beneficiaries. This amount is reported for informational purposes and is a subset of the amount reported on line 9.

Line 12.--Enter the result of line 8 plus line 10.

Line 13.--Enter any other adjustments. Enter increases to costs as a positive amount and decreases as a negative amount.

Line 14.--Enter all demonstration payment adjustment amounts before sequestration.

Line 15.--Amount due before sequestration (line 12, minus lines 13 and 14).

Line 16.--Enter the sequestration adjustment amount as follows: (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 four decimal places) times line 15).

Line 17.--Enter all demonstration payment adjustment amounts after sequestration. Enter increases to costs as a positive amount and decreases to costs as a negative amount.

Line 18.--Amount due after sequestration (line 15, minus lines 16 and 17).

Line 19.--Enter the total interim payments applicable to this cost reporting period from Worksheet D-1, line 4.

Line 20.--For contractor final settlement, report the amount from Worksheet D-1, line 5.99.

Line 21.--Enter the amount from line 18 minus the amounts on lines 19 and 20. This represents the amount due to or from the provider. Transfer this amount to Worksheet S, Part III, line 1.

Line 22.--Enter protested amounts.

DO NOT COMPLETE THE REMAINDER OF WORKSHEET D, LINES 50 THROUGH 54 ARE FOR CONTRACTOR USE ONLY.

Line 50.--Enter the original outlier amount from line 2.

Line 51.--Enter the outlier reconciliation adjustment amount in accordance with CMS Pub. 100-04, chapter 4, §§10.7.2.2 through 10.7.2.4.

Line 52.--Enter the rate used to calculate the time value of money. (See CMS Pub. 100-04, chapter 4, §§10.7.2.2 through 10.7.2.4.)

Line 53.--Enter the time value of money.

Line 54.--Enter sum of lines 51 and 53.

4513. WORKSHEET D-1 - ANALYSIS OF PAYMENTS TO COMMUNITY MENTAL HEALTH CENTERS FOR SERVICES RENDERED TO PROGRAM BENEFICIARIES

Complete this worksheet for Medicare interim payments only. (See 42 CFR §413.64.)

Complete lines 1 through 4. The remainder of the worksheet is completed by your contractor.

Line Descriptions

Line 1.--Enter the total Medicare interim payments paid to the CMHC. Include all Prospective Payment System (PPS) payments for CMHC services. Do not include payments received for services reimbursed on a fee schedule basis. The amount entered reflects the sum of all interim payments paid on individual bills (net of adjustment bills) for services rendered in this cost reporting period. The amount entered must include amounts withheld from the CMHC's interim payments due to an offset against overpayments to the CMHC applicable to prior cost reporting periods. It does not include any retroactive lump sum adjustment amounts based on a subsequent revision of the interim rate or tentative or net settlement amounts; nor does it include interim payments payable. If the CMHC is reimbursed under the periodic interim payment method of reimbursement, enter the periodic interim payments received for this cost reporting period.

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, and 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 these totals to Worksheet D, line 19.

DO NOT COMPLETE THE REMAINDER OF WORKSHEET D-1. LINES 5 THROUGH 7 ARE FOR CONTRACTOR USE ONLY. (EXCEPTION: IF WORKSHEET S, PART I, LINE 5, IS "5" (AMENDED COST REPORT), THE PROVIDER MAY COMPLETE THIS SECTION.)

Line 5.--List separately each tentative settlement payment after desk review together with the date of payment. If the cost report is reopened after the Notice of Program Reimbursement (NPR) has been issued, report all settlement payments prior to the current reopening settlement on line 5.

Line 6.--Enter the net settlement amount (balance due to the provider or balance due to the program) for the NPR, or, if this settlement is after a reopening of the NPR, for this reopening.

NOTE: On lines 3, 5, and 6, when an amount is due provider to program, show the amount and date on which the provider agrees to the amount of repayment, even though total repayment is not accomplished until a later date.

Line 7.--Enter the sum of the amounts on lines 4, 5.99 and 6. The amount must equal Worksheet D, line 18.

4514. FINANCIAL STATEMENT WORKSHEET

Prepare this worksheet from the CMHC accounting books and records. Cost reports received with an incomplete worksheet F are returned to you for completion. If you do not follow this procedure, you are considered as having failed to file a cost report.

4514.1 Worksheet F - Statement of Revenues and Expenses.--This worksheet requires the reporting of total revenues for the entire facility and total operating expenses for the entire facility. If cost report total revenues and total expenses differ from those on your filed financial statements, submit a reconciliation report with the cost report submission.

Line 1 - Total Patient Revenue.--Enter on this line total patient revenues.

Line 2 - Less: Allowance and Discounts on Patient's Accounts.--Enter on this line total patient revenues not received. This includes:

Provision for Bad Debts,
Contractual Adjustments,
Charity Discounts,
Teaching Allowances,
Policy Discounts,
Administrative Adjustments, and
Other Deductions from Revenue

Line 3 - Net Patient Revenues.--Line 1 minus line 2.

Line 4 - Less: Total Operating Expenses.--Transfer from Worksheet A, column 4, line 100.

Line 5 - Net Income from Service to Patients.--Line 3 minus line 4.

Lines 6 through 22.--Enter on the appropriate line 6 through 19 all other revenue not reported on line 1. Obtain these amounts from your accounting books and/or records.

Line 20 - Other (Specify).--Enter all other revenue not reported on lines 6 through 19. Obtain this from your accounting books and/or records. Subscript this line as necessary.

Line 21 - Total Other Income.--Enter the sum of lines 6 through 20.

Line 22 - Total.--Enter the sum of lines 5 and 21.

Lines 23 through 25.--Enter on the appropriate lines 23 through 25, expenses from your books and records.

Line 26 - Other Expenses (Specify).--Enter all other expenses not reported on lines 23 through 25. Subscript this line as necessary.

Line 27 - Total Other Expenses.--Enter the sum of line 23 through 26.

Line 28 - Net Income (or Loss) for the Period.--Enter the result of line 22 minus line 27.

EXHIBIT 1 - Form CMS-2088-17

The following is a listing of the Form CMS-2088-17 worksheets and the page number location.

<u>Worksheets</u>	<u>Page(s)</u>
Wkst. S, Parts I-III	45-303
Wkst. S-1, Part I and II	45-304
Wkst. S-2	45-305
Wkst. A	45-306
Wkst. A-6	45-307
Wkst. A-8	45-308
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Wkst. B	45-311 - 45-312
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**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
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**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 1 - RECORD SPECIFICATIONS**

Table 1 specifies the standard record format required for the four types of records in an electronic cost reporting (ECR) file. Type 1 records contain information for identifying the provider, for processing the cost report, and for vendor validation. Type 2 records contain the line and column labels. Type 3 records contain data necessary to calculate the Community Mental Health Center (CMHC) cost report. Table 3 provides specifications for the layout of type 3 records. Type 4 records contain the ECR file encryption coding, records 1, 1.01, and 1.02.

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 must 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
12345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901
1	1	1460002017274	20182732A99P00120190362017274								
1	2	2088-17									
1	4	14:30									

Record #1: This is a cost report file submitted by CCN 146000 for the period from October 1, 2017 (2017274) through September 30, 2018 (2018273). It is filed on Form CMS-2088-17. It is prepared with vendor number A99's PC based system, version number 1. Position 38 changes with each new test case and/or re-approval and is an alpha character. Positions 39 and 40 remain constant for approvals issued after the first test case. This file is prepared by the CMHC on February 05, 2019 (2019036). The electronic cost report specifications, dated October 1, 2017 (2017274), were used to prepare this file.

FILE NAMING CONVENTION

Name each cost report ECR file in the following manner:

- CMNNNNNN.YYLC, where
1. CM (CMHC 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 CMHCs 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-2088-17
TABLE 1 - RECORD SPECIFICATIONS**

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 CMHCs 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

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.	For Future Use	10	9	2-11	Alpha numeric
3.	Spaces	1	X	12	
4.	Record Number	1	X	13	Constant "1"
5.	Spaces	3	X	14-16	
6.	CMHC CCN	6	9	17-22	Field must have 6 numeric characters.
7.	Fiscal Year Beginning Date	7	9	23-29	YYYYDDD - Julian date; first day covered by this cost report
8.	Fiscal Year Ending Date	7	9	30-36	YYYYDDD - Julian date; last day covered by this cost report
9.	MCR Version	1	9	37	Constant "2" (for FORM CMS-2088-17)
10.	Vendor Code	3	X	38-40	To be supplied upon approval. Refer to page 45-502.
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).

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 1 - RECORD SPECIFICATIONS**

RECORD NAME: Type 1 Records - Record Number 1 (Cont.)

		<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
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 beginning on or after 2017274 (10/01/2017).

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 2088-17 in positions 21 through 27. #3 - Vendor information; optional record for use by vendors. Left justified in positions 21 through 60. #4 - The time that the cost report is created. This is represented in military time as alpha numeric. Use positions 21 through 25. Example: 2:30PM 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.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 1 - RECORD SPECIFICATIONS**

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.

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 sub-column numbers are always set to zero.

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

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 1 - RECORD SPECIFICATIONS**

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

Line	Description
1	CAP REL COSTS - BLDG & FIXT
2	CAP REL COSTS - MVBLE EQUIP
3	EMPLOYEE BENEFITS
4	ADMINISTRATIVE & GENERAL
5	MAINTENANCE & REPAIRS
6	OPERATION OF PLANT
7	LAUNDRY & LINEN SERVICE
8	HOUSEKEEPING
9	CAFETERIA
10	CENTRAL SERVICES & SUPPLY
11	MEDICAL RECORDS & LIBRARY
12	PRO ED & TRAINING (APPROVED)
23	DRUGS & BIOLOGICALS
24	OCCUPATIONAL THERAPY
25	BEHAVIORIAL HEALTH TREATMENT/SVCS
26	INDIVIDUAL THERAPY
27	GROUP THERAPY
28	ACTIVITY THERAPY
29	FAMILY THERAPY
30	PSYCHIATRIC TESTING
31	EDUCATION TRAINING
42	SHELTERED WORKSHOPS
43	RECREATIONAL PROGRAMS
44	RESIDENT DAY CAMPS
45	DIAGNOSTIC CLINICS
46	PHYSICIANS' PRIVATE OFFICES
47	FUND RAISING
48	COFFEE SHOPS & CANTEEN
49	RESEARCH
50	INVESTMENT PROPERTY
51	ADVERTISING
52	FRANCHISE FEES & OTHER ASSESSMENTS
53	PRO ED & TRAINING (NOT APPROVED)
54	MEALS & TRANSPORTATION
55	ACTIVITY THERAPIES
56	PSYCHOSOCIAL PROGRAMS
57	VOCATIONAL TRAINING

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 1 - RECORD SPECIFICATIONS**

Type 2 records for Worksheet B-1, columns 1 through 12, for lines 1 through 5, and line 6, for columns 1 and 2 only (capital cost center columns), are listed below. The numbers running vertical to line 1 descriptions are the general service cost center line designations.

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

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

Examples:

Worksheet A line labels with embedded cost center codes:

```
* 2A000000      1      0100CAP REL COSTS-BLDGS & FIXT
* 2A000000000000000020000000200CAP REL COSTS-MVBLE EQUIP
  2A000000      8      0800HOUSEKEEPING
  2A000000     30     3000PSYCHIATRIC TESTING
  2A000000     45     4500DIAGNOSTIC CLINICS
```

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

Examples of column headings:

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

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
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. Worksheet 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. Sub line 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.
Spaces	4	X	57-60	Spaces (optional).
b. Numeric Data	16	9	21-36	Right justified. May contain embedded decimal point. Leading zeros are suppressed; trailing zeros to the right of the decimal point are not. Positive values are presumed; no "+" signs are allowed. Use leading minus to specify negative values. Express percentages as decimal equivalents, i.e., 8.75% is expressed as .087500. All records with zero values are dropped. Refer to Table 6 for additional requirements regarding numeric data.

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

```

      1           2           3           4           5           6
123456789012345678901234567890123456789012345678901234567890
3A000000      3      1              36393
3A000000      3      2              5599
3A000000     25      1              47750
3A000000    100      1              167922
    
```

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
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 sub line numbers as data must be uniform.

Worksheet A-6, columns 3 and 7
Worksheet A-8, column 4
Worksheet A-8-1, Part I, column 1

Examples of records (*) with a Worksheet A line number as data and a number line for reference are listed below. Example of grand total record for Worksheet A-6 (**).

	1						2						3						4						5						6					
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890								
**	3A600000	100	4																																	
**	3A600000	100	7																																	
	3A6000G0	13	0	RENTAL	EXPENSE																															
	3A6000G0	13	1	G																																
*	3A6000G0	13	3																																	
	3A6000G0	13	4																																	
*	3A6000G0	13	7																																	
	3A6000G0	13	8																																	
	3A6000G0	14	0	RENTAL	EXPENSE																															
	3A6000G0	14	1	G																																
*	3A6000G0	14	3																																	
	3A6000G0	14	4																																	
	3A800000	18	0	IRS	PENALTY																															
	3A800000	18	1	B																																
	3A800000	18	2																																	
*	3A800000	18	4																																	
	3A800000	19	0	MISC	INCOME																															
	3A800000	19	1	A																																
	3A800000	19	2																																	
*	3A800000	19	4																																	
*	3A810001	1	1																																	
	3A810001	3	1	KITCHEN																																
	3A810001	4	1																																	
	3A810001	5	1																																	

RECORD NAME: TYPE 4 RECORDS

File Encryption and Date and Tape 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 an electronic medium to ensure the integrity of the file.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
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 characters in positions 2 through 8 of the record identifier. The first two characters of the worksheet indicator (positions 2 and 3 of the record identifier) always show the worksheet. The third character of the worksheet indicator (position 4 of the record identifier) is used as part of the worksheet, e.g., A-8-1. The fourth character of the worksheet indicator (position 5 of the record identifier) is not used. Except for Worksheets A-6 and A-8-2, (if there is a need for extra lines on multiple worksheets), the fifth and sixth characters of the worksheet indicator (positions 6 and 7 of the record identifier) identify worksheets required by a Federal program (18 = title XVIII, 05 = title V, or 19 = title XIX) or worksheets required for the facility (00 = Universal). The seventh character of the worksheet indicator (position 8 of the record identifier) represents the worksheet part.

Worksheets That Apply to the Community Mental Health Center Cost Report

<u>Worksheet</u>	<u>Worksheet Indicator</u>	
S, Part I	S000001	
S, Part III	S000003	
S-1, Part I	S100001	
S-1, Part II	S100002	
S-2	S200000	
A	A000000	
A-6	A600?A0	(b)
A-8	A800000	
A-8-1, Parts I and II	A810000	(a)
A-8-2	A820000	
B-1 (For use in column headings)	B10000*	
B	B000000	
B-1	B100000	
C	C000000	
D	D000000	
D-1	D100000	
F	F000000	

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 2 - WORKSHEET INDICATORS

FOOTNOTES:

- (a) Worksheets With Multiple Parts Using Identical Worksheet Indicator
While this worksheet have several parts, the lines are numbered sequentially. This worksheet identifier is used with all lines from this worksheet regardless of the worksheet part. This differs from the Table 3 presentation which still identifies each worksheet and part as they appear on the printed cost report. This affects Worksheet A-8-1.
- (b) 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, 3A600A0 or 3A600B0, 3A600C0, 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) (3A60000) to identify grand total reclassification increases and grand total reclassification decreases.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

This table identifies those data elements necessary to calculate a CMHC cost report. It also identifies some figures from a completed cost report. These calculated fields (e.g., Worksheet B, column 6) are needed to verify the mathematical accuracy of the raw data elements and to isolate differences between the file submitted by the CMHC and the report produced by the 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 15. It is unacceptable to format in a series of 10, 20, or skip subline numbers (i.e., 01, 03, except for skipping subline numbers for prior year cost center(s) deleted in the current period or initially created cost center(s) no longer in existence after cost finding). Exceptions are specified in this manual. For "Other (specify)" lines, i.e., any other nonstandard cost center lines, all subscripted lines should be in sequence and consecutively numbered beginning with subscripted sub line "01". Automated systems should reorder these numbers where the provider skips or deletes a line number in the series.

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

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

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S				
<u>Part I: Cost Report Status</u>				
<u>Provider Use Only</u>				
Electronically filed cost report	1	1	1	X
Manually submitted 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, or "N" for no.	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, 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 III: Settlement Summary</u>				
Balances due provider or program: Title XVIII	1	1	11	-9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-1, PART I				
<u>Part I: Identification Data</u>				
Site Name	1	1	36	X
Provider CCN (xxxxxxx)	1	2	6	X
CBSA number (xxxxx)	1	3	5	X
Date Certified (mm/dd/yyyy)	1	4	10	X
Type of control (see Table 3B)	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 CMHC 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.	5	1	1	X
Name of Chain Organization	6	1	36	X
Street	7	1	36	X
P.O. Box	7	2	9	X
Home Office CCN	7	3	6	X
City	8	1	36	X
State	8	2	2	X
Zip Code	8	3	10	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-1, PART I (Cont.)				
<u>Medical Malpractice</u>				
Is this CMHC legally required to carry malpractice insurance? (Y/N)	9	1	1	X
If line 9 is "Y", is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy.	10	1	1	X
List malpractice premiums in column 1, paid losses in column 2 and self-insurance in column 3.	11	1-3	11	9
Are malpractice premiums, paid losses, or self-insurance reported in a cost center other than the Administrative and General cost center? (Y/N) If yes, submit supporting schedule listing cost centers and amounts.	12	1	1	X
<u>Miscellaneous</u>				
Did this facility participate in any payment demonstration during this cost reporting period? (Y/N)	13	1	1	X
If column 1 is "Y", enter the type of demonstration in column 2. If CMHC participated in more than one demonstration, subscript this line accordingly.	13	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? If "Y", complete Worksheet A-8-1.	14	1	1	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
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WORKSHEET S-1, PART II

Part II: Statistical Data

Reimbursable Cost Centers:

Number of Visits by:

Medicare Patients	2-10	1	11	9
Other Patients	2-10	2	11	9
Total Visits	2-10	3	11	9

Number of Patient Days:

Medicare Patients	1-10	4	11	9
Other Patients	1-10	5	11	9
Total Patient Days	1-10	6	11	9

FTE (Full-time Equivalent Employees)
on Payroll

Staff Therapists	1-10	7	6	9(3).99
Physicians	1-10	8	6	9(3).99
Social Workers	1-10	9	6	9(3).99
Others	1-10	10	6	9(3).99

Total	11	1-6	11	9
Total	11	7-10	6	9(3).99

Unduplicated Census: Patient Days

Medicare Patients	12	4	9	9(6).99
Other Patients	12	5	9	9(6).99
Total Patient Days	12	6	9	9(6).99

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-2				
<u>Provider Organization and Operation</u>				
Has the provider changed ownership immediately prior to the beginning of the cost reporting period? (Y/N) (see instructions)	1	1	1	X
If yes, enter the date of the change in column 2. (mm/dd/yyyy)	1	2	10	X
Has the provider terminated participation in the Medicare program? (Y/N)	2	1	1	X
If yes, enter in column 2 the termination date. (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 provider 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) (see instructions)	3	1	1	X
<u>Financial Data and 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)	5	1	1	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-2				
<u>Bad Debts</u>				
Is the provider seeking reimbursement for bad debts? (Y/N)	6	1	1	X
If line 6 is yes, did the provider's bad debt collection policy change during the cost reporting period? (Y/N)	7	1	1	X
If line 6 is yes, were patient deductibles and/or co-payments waived? (Y/N)	8	1	1	X
<u>PS&R Report Data</u>				
Was the cost report prepared using the PS&R report only? (Y/N)	9	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)	9	2	10	X
Was the cost report prepared using the PS&R report for totals and the provider's records for allocation? (Y/N)	10	1	1	X
If yes, enter in column 2 the paid-through date of the PS&R report. (mm/dd/yyyy)	10	2	10	X
If line 9 or 10 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). If yes, see instructions.	11	1	1	X
If line 9 or 10 is yes, were adjustments made to the PS&R Report data for corrections of other PS&R Report information? (Y/N) If yes, see instructions.	12	1	1	X
If line 9 or 10 is yes, were adjustments made to the PS&R Report data for Other? (Y/N)	13	1	1	X
If yes, describe the other adjustments.	13	0	36	X
Was the cost report prepared only using the provider's records? (Y/N) If yes, see instructions.	14	1	1	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-2				
<u>Cost Report Preparer Contact Information</u>				
Enter the preparer's information:				
First Name	15	1	36	X
Last Name	15	2	36	X
Title	15	3	36	X
Employer	16	1	36	X
Telephone Number	17	1	36	X
Email Address	17	2	36	X

WORKSHEET A

Salaries by department	3-13, 23-32, 42-58	1	11	-9
Total salaries	100	1	11	9
Other costs by department	1-13, 23-32, 42-58	2	11	-9
Total other costs	100	2	11	9
Contracted purchased services by department	3-13, 23-32, 42-58	3	11	-9
Total contracted purchased services	100	3	11	9
Total (column 1 through column 3) by department	1-13, 23-32, 42-58	4	11	-9
Total (column 1 through column 3)	100	4	11	9
Reclassifications by department	1-13, 23-32, 42-58	5	11	-9
Reclassified trial balance by department	1-13, 23-32, 42-58	6	11	-9
Total reclassified trial balance	100	6	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET A				
Adjustments by department	1-13, 23-32, 42-58	7	11	-9
Total adjustments	100	7	11	-9
Net expenses for allocation by department	1-13, 23-32, 42-58	8	11	-9
Total expenses for allocation	100	8	11	9
WORKSHEET A-6				
For each expense reclassification:				
Explanation	1-99	0	36	X
Reclassification identification 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 salary	1-99	4	11	9
Reclassification non-salary	1-99	5	11	9
Decreases:				
Worksheet A cost center	1-99	6	36	X
Worksheet A line number	1-99	7	5	99.99
Reclassification salary	1-99	8	11	9
Reclassification non-salary	1-99	9	11	9
Total	100*	4, 5, 8, 9	11	9
Total Reclassification Increases	100*	4, 5	11	9
Total Reclassification Decreases	100*	8, 9	11	9

*See footnote "b" in "Table 2 - Worksheet Indicators" for appropriate worksheet indicators.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET A-8				
Description of adjustment	17-49	0	36	X
Basis (A or B)*	4, 7, 9- 11, 13- 14, 17-49	1	1	X
Amount	1-14,17- 49	2	11	-9
Worksheet A cost center	3-6, 10- 14, 17-49	3	36	X
Worksheet A line number +	3-6, 10- 14, 17-49	4	5	99.99
Total	50	2	11	-9

* These include subscripts of lines 17 through 49. Requiring records for columns 1 and 2. These subscripts should occur based on Worksheet A layout.

+ Do not include preprinted lines 1, 2, 7, 8, 9. Include only subscripts of those lines, if activated by an entry in either columns 1 or 2.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
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WORKSHEET A-8-1

Part I - For costs incurred and adjustments required as a result of transactions with related organization(s):

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 allowable in cost	1-4	4	11	-9
Amount included in Worksheet	1-4	5	11	-9
Net adjustment(s)	1-4	6	11	-9
Total	5	4-6	11	-9

Part II - For each related organization:

Type of interrelationship (A through G)	6-10	1	1	X
If type is G, specify description of relationship	6-10	0	36	X
Name of individual or partnership with interest in provider and related organization(s)	6-10	2	36	X
Percent of ownership in provider	6-10	3	6	9(3).99
Name of related organization	6-10	4	36	X
Percent ownership of related organization	6-10	5	6	9(3).99
Type of business	6-10	6	36	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET A-8-2				
By each cost center or physician:				
Worksheet A line number	1-99	1, 10	5	99.99
Physician identifier and aggregate only	1-99	2, 11	36	X
Total physicians' remuneration	1-99	3	11	9
Physicians' remuneration - professional component	1-99	4	11	9
Physicians' remuneration - provider component	1-99	5	11	9
RCE amount	1-99	6	11	9
Number of physicians' hours - provider component	1-99	7	11	9
Unadjusted RCE limit	1-99	8	11	9
5 Percent of unadjusted RCE limit	1-99	9	11	9
Cost of membership and continuing education	1-99	12	11	9
Provider component share of column 12	1-99	13	11	9
Physician cost of malpractice insurance	1-99	14	11	9
Provider component share of column 14	1-99	15	11	9
Adjusted RCE limit	1-99	16	11	9
RCE disallowance	1-99	17	11	9
Adjustment	1-99	18	11	9
In total for the facility (sum of lines 1-99)				
Total	100	3-5, 7-9, 12-18	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEETS B and B-1 Headings *				
Column heading (cost center name)	1-3 *	1-3, 4-13	10	X
Statistical basis	4, 5 *	1-3, 4-13	10	X
* Refer to Table 1 for specifications and Table 2 for the worksheet identifier for column headings. There may be up to five type 2 records (3 for cost center name and 2 for the statistical basis) for each column. However, for any column that has less than five type 2 record entries, blank records or the word "blank" is not required to maximize each column record count.				

WORKSHEET B

Net expenses (from Worksheet A, column 8)	1-13, 23-32, 42-58	0	11	9
Total expenses (from Worksheet A, column 8)	100	0	11	9
Costs after cost finding by department	1-13, 23-32, 42-58	1-3, 4-13	11	-9
Subtotal	4-13, 23-32, 42-58	3A	11	-9
Total costs after cost finding by department	23-32, 42-58	14	11	-9
Total costs after cost finding	100	1-14	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET B-1				
For each cost allocation using accumulated costs as the statistic, include a record containing an X.	0	1-13	1	X
All cost allocation statistics	1-13, 23-32, 42-58	1-13 *	11	9
Reconciliation	4-13, 23-32, 42-58	4A-13A	11	-9
Cost to be allocated	101	1-13 +	11	9
Unit cost multiplier	102	1-13	8	9.9(6)

* In each column using accumulated costs as the statistical basis for allocating costs, identify each cost center that is to receive no allocation with a negative 1 (-1) placed in the accumulated cost column. Providers may elect to indicate total accumulated cost as a negative amount in the reconciliation column. However, there should never be entries in both the reconciliation column and accumulated column simultaneously on the same line. For those cost centers that are to receive partial allocation of costs, provide only the cost to be excluded from the statistic as a negative amount on the appropriate line in the reconciliation column. If line 4 is fragmented, line 4 must be deleted and subscripts of line 4 must be used.

+ Include any column which uses accumulated cost as its basis for allocation.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET C				
From Worksheet B, column 14, reimbursable cost centers	23-32	1	11	9
Total	50	1	11	9
Total patient charges by cost center	23-32	2	11	9
Total patient charges	50	2	11	9
Ratio of cost to charges	23-32	3	8	9.9(6)
Medicare program charges by cost center	23-32	4	11	9
Total Medicare program charges	50	4	11	9
Medicare cost by cost center	23-32	5	11	9
Total Medicare cost	50	5	11	9
WORKSHEET D				
Gross APC/PPS payments	1	1	11	9
Outlier payments	2	1	11	9
Outlier reconciliation amount (transfer from line 54)	3	1	11	9
Gross reimbursement (sum of lines 1 through 3)	4	1	11	9
Primary payer payments	5	1	11	9
Deductibles billed to program payments (do not include coinsurance)	6	1	11	9
Coinsurance billed to program patients (see instructions)	7	1	11	9
Subtotal (line 4 minus lines 5, 6, and 7)	8	1	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET D (Cont.)				
Reimbursable bad debts (see instructions)	9	1	11	-9
Adjusted reimbursable bad debts	10	1	11	-9
Reimbursable bad debts for dual eligible beneficiaries (see instructions)	11	1	11	-9
Subtotal (line 8 plus line 10)	12	1	11	-9
Other adjustments (specify) (see instructions)	13	0	36	X
Other adjustments (specify) (see instructions)	13	1	11	-9
Other demonstration payment adjustment amount before sequestration	14	1	11	-9
Amount due prior to the sequestration adjustment (see instructions)	15	1	11	-9
Sequestration adjustment (see instructions)	16	1	11	9
Other demonstration payment adjustment after sequestration	17	1	11	-9
Amount due after sequestration adjustment (see instructions)	18	1	11	-9
Interim payments	19	1	11	9
Tentative settlement (for contractor use only)	20	1	11	-9
Balance due provider/program (line 18 minus lines 19 and 20) (indicate overpayment in brackets)	21	1	11	-9
Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2	22	1	11	-9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
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WORKSHEET D (Cont.)

To Be Completed By Contractor:

Original outlier amount (see instructions)	50	1	11	-9
Outlier reconciliation adjustment amount (see instructions)	51	1	11	-9
The rate used to calculate the Time Value of Money	52	1	11	9(8).9(2)
Time Value of Money (see instructions)	53	1	11	-9
Total (sum of lines 51 and 53)	54	1	11	-9

WORKSHEET D-1

Total interim payments paid to CMHC	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 (sum of lines 3.01-3.49 minus sum of lines 3.50-3.98)	3.99	2	11	9
Total interim payments	4	2	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET D-1 (Cont.)				
<u>To Be Completed By Contractor:</u>				
Date of each tentative settlement payment (mm/dd/yyyy)	5.01-5.98	1	10	X
Amount of each tentative settlement payment:				
Program to provider	5.01-5.49	2	11	9
Provider to program	5.50-5.98	2	11	9
Subtotal (sum of lines 5.01-5.49 minus sum of lines 5.50-5.98)	5.99	2	11	9
Date of net settlement amount (balance due)	6.01-6.02	1	10	X
Net settlement amount (balance due):				
Program to provider	6.01	2	11	9
Provider to program	6.02	2	11	9
Total Medicare program liability	7	2	11	9

WORKSHEET F

Total patient revenues	1	1	11	9
Less: Allowance and discounts on patients' accounts	2	1	11	9
Net patient revenues (line 1 minus line 2)	3	1	11	9
Less: Total operating expenses	4	1	11	9
Net income from service to patients (line 3 minus line 4)	5	1	11	9
Other revenues	6-20	1	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET F (Cont.)				
Other (specify)	20	0	36	X
Total other income (sum of lines 6 through 20)	21	1	11	9
Total (line 5 plus line 21)	22	1	11	9
Other expenses	23-26	1	11	9
Other (specify)	26	0	36	X
Total other expenses (sum of lines 23 through 26)	27	1	11	9
Net income (or loss) for the period (line 22 minus line 27)	28	1	11	-9

TABLE 3A - WORKSHEETS REQUIRING NO INPUT

Worksheet S, Part III
Worksheet B

TABLE 3B - TABLE TO WORKSHEET S-1, Part I

Type of Control

1 = Voluntary Nonprofit, Church	8 = Governmental, City-County
2 = Voluntary Nonprofit, Other	9 = Governmental, County
3 = Proprietary, Individual	10 = Governmental, State
4 = Proprietary, Corporation	11 = Governmental, Hospital District
5 = Proprietary, Partnership	12 = Governmental, City
6 = Proprietary, Other	13 = Governmental, Other
7 = Governmental, Federal	

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 3C - LINES THAT CANNOT BE SUBSCRIBED
(BEYOND THOSE PREPRINTED)**

<u>Worksheet</u>	<u>Lines</u>
S, Parts I, II, & III	ALL
S-1, Part I	1-12, 14
S-1, Part II	1-9, 11, 12
S-2	ALL
A	1-12, 23-31, 42-57, 100
A-6	ALL
A-8	1-16, 50
A-8-1, Part I	1-3, 5
A-8-1, Part II	6-9
A-8-2	ALL
B	SAME AS WORKSHEET A
B-1	SAME AS WORKSHEET A
C	23-31, 50
D	ALL, except line 13
D-1	ALL, except lines 3.01-3.98 and lines 5.01-5.98
F	ALL, except lines 20 and 26

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
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 exclusive to the reporting provider and give no hint as to the actual function being reported. Using codes to standardize meanings makes practical data analysis possible. The method to accomplish this must be rigidly controlled to assure accuracy.

For any added cost center names (the preprinted cost center labels must be precoded), 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 will 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.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 5 - COST CENTER CODING**

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 listed in the STANDARD COST CENTER DESCRIPTIONS AND CODES listed on page 45-533. 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.

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 CMHC on the Medicare cost report. The use of this coding methodology allows the CMHC to use their labels for cost centers that have meaning within the institution.

The four digit codes that are required and must be associated with each cost center label/descriptions. The codes provide standardized meaning for data analysis. The preparer must code all added cost center labels/descriptions. Standard 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, line 13, 32, and 58. 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.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 5 - COST CENTER CODING**

Additional Guidelines

Categories

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

Use of a Cost Center Coding Description More Than Once

Often a description from the standard or nonstandard tables applies to more than one of the labels being added or changed by the preparer. In the past, it was necessary to determine which code was to be used and then increment the code number upwards by one for each subsequent use. This was done to provide a unique code for each cost center label. Now, most approved software associate the proper code, including increments as required, once a matching description is selected. Remember to use your label. You are matching to CMS's description only for coding purposes.

Cost Center Coding and Line Restrictions

Cost center codes may only be used in designated lines in accordance with the classification of cost center(s), i.e., lines 1 through 13 may only contain cost center codes within the CMHC services cost center category of both standard and nonstandard coding. For example, in the general service cost center category for "Other (specify)" cost, line 13 and subscripts must contain cost center codes of 1300 through 1309 which are identified as nonstandard cost center codes. This logic must hold true for all other cost center categories, i.e., reimbursable cost centers and nonreimbursable cost centers.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 5 - STANDARD COST CENTER DESCRIPTIONS AND CODES**

	<u>CODE</u>	<u>USE</u>		<u>CODE</u>	<u>USE</u>
GENERAL SERVICE COST CENTERS			NONREIMBURSABLE SERVICES		
Cap Rel Costs-Bldg & Fixt	0100	(01)	Sheltered Workshops	4200	(01)
Cap Rel Costs-Mvble Equip	0200	(01)	Recreational Programs	4300	(01)
Employee Benefits	0300	(01)	Resident Day Camps	4400	(01)
Administrative & General	0400	(01)	Diagnostic Clinics	4500	(01)
Maintenance & Repairs	0500	(01)	Physicians' Private Office	4600	(01)
Operation of Plant	0600	(01)	Fund Raising	4700	(01)
Laundry & Linen Service	0700	(01)	Coffee Shops & Canteen	4800	(01)
Housekeeping	0800	(01)	Research	4900	(01)
Cafeteria	0900	(01)	Investment Property	5000	(01)
Central Services & Supply	1000	(01)	Advertising	5100	(01)
Medical Records & Library	1100	(01)	Franchise Fees and Other	5200	(01)
Pro Ed & Training (Apprvd)	1200	(01)	Assessments		
			Pro Ed & Training	5300	(01)
			(Not Approved)		
			Meals and Transportation	5400	(01)
			Activity Therapies	5500	(01)
			Psychosocial Programs	5600	(01)
			Vocational Training	5700	(01)
REIMBURSABLE COST CENTERS					
Drugs & Biologicals	2300	(01)			
Occupational Therapy	2400	(01)			
Behavioral Health	2500	(01)			
Treatment/Services					
Individual Therapy	2600	(01)			
Group Therapy	2700	(01)			
Activity Therapy	2800	(01)			
Family Therapy	2900	(01)			
Psychiatric Therapy	3000	(01)			
Education Training	3100	(01)			

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 5 - NONSTANDARD COST CENTER DESCRIPTIONS AND CODES**

	<u>CODE</u>	<u>USE</u>
GENERAL SERVICE COST CENTERS		
Other (specify)	1300	(10)
REIMBURSABLE SERVICES		
Other (specify)	3200	(10)
NONREIMBURSABLE COST CENTERS		
Other (specify)	5800	(10)

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
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 CMHCs 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 CMHC 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 I edit will be rejected by the contractors. Notification must be made to CMS for any exceptions.

The edits are applied at two levels. Level I 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 CMHCs from generating an electronic cost report (ECR) file when the cost report violates any Level I edits. Level II edits (2000 series edit codes) identify potential inconsistencies and missing data items. These items should be resolved at the CMHC site and supporting documentation (such as worksheets or data) should be submitted with the cost report. Failure to submit the appropriate data with your cost report may result in payments being withheld pending resolution of the issue(s).

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

Level I edit conditions are to be applied against title XVIII services only. However, any inconsistencies or omissions that would cause a Level I 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 effective date of the edit. A date without an alpha suffix, such as [10/01/2017], indicates the edit is effective for cost reporting ending on or after the date in brackets. A date followed by a "b," such as [09/30/2018], 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 [10/01/2017s], indicates the edit is effective for services rendered on or after the date in brackets.

I. Level I Edits (Minimum File Requirements)

<u>Edit</u>	<u>Condition</u>
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 vendor information, type 1 record, record number 3 and 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]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 6 - EDITS**

I. Level I Edits (Minimum File Requirements)

<u>Edit</u>	<u>Condition</u>
1020	The CMHC provider number (record #1, positions 17-22) must be valid and numeric. [09/30/2018]
1025	All calendar format dates must be edited for 10 character format, e.g., 10/01/2017 (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 a possible date. [09/30/2018]
1035	The fiscal year beginning date (record #1, positions 23-29) must be less than the fiscal year ending date (record #1, positions 30-36). [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 38-40) 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 1-20) 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]
1060	Variable columns (Worksheet B and Worksheet B-1) must have a corresponding type 2 record (Worksheet A label) with a matching line number. [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, except that each cost center using accumulated cost as the statistical basis must have a Worksheet B-1 reconciliation column numbered the same as the Worksheet A line number followed by an "A" as part of the line number followed by the sub line number. [09/30/2018]
1067	The cost center code (positions 21 through 24 in type 2 records) must be a code from Table 5, Cost Center Coding, and each cost center code must be unique. [09/30/2018]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 6 - EDITS**

I. Level I Edits (Minimum File Requirements - Cont.)

Edit **Condition**

1070 The following standard cost centers listed below must be reported on the lines as indicated and the corresponding cost centers codes may only appear on the lines as indicated. No other cost center codes may be placed on these lines.
[09/30/2018]

<u>Cost Center</u>	<u>Line</u>	<u>Code</u>
Cap Rel Costs-Bldg & Fixt	1	0100
Cap Rel Costs-Mvble Equip	2	0200
Employee Benefits	3	0300
Administrative & General	4	0400
Maintenance & Repairs	5	0500
Operation of Plant	6	0600
Laundry & Linen Services	7	0700
Housekeeping	8	0800
Cafeteria	9	0900
Central Services & Supply	10	1000
Medical Records & Library	11	1100
Pro Ed & Training (Approved)	12	1200
Drugs & Biologicals	23	2300
Occupational Therapy	24	2400
Behavioral Health Treatment/Services	25	2500
Individual Therapy	26	2600
Group Therapy	27	2700
Activity Therapy	28	2800
Family Therapy	29	2900
Psychiatric Testing	30	3000
Education Training	31	3100
Sheltered Workshops	42	4200
Recreational Programs	43	4300
Resident Day Camps	44	4400
Diagnostic Clinics	45	4500
Physicians' Private Offices	46	4600
Fund Raising	47	4700
Coffee Shops & Canteen	48	4800
Research	49	4900
Investment Property	50	5000
Advertising	51	5100
Franchise Fees and Other Assessments	52	5200

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 6 - EDITS**

I. Level I Edits (Minimum File Requirements - Cont.)

<u>Edit</u>	<u>Condition</u>		
1070 (Cont.)	Pro Ed & Training (Not Approved)	53	5300
	Meals & Transportation	54	5400
	Activity Therapies	55	5500
	Psychosocial Programs	56	5600
	Vocational Training	57	5700
1075	Cost center integrity for variable worksheets must be maintained throughout the cost report. For subscripted lines, the relative position must be consistent throughout the cost report. [09/30/2018]		
1080	For every line used on Worksheets A, B, B-1, and C, there must be a corresponding type 2 record. [09/30/2018]		
1085	Fields requiring numeric data (charges, visits, costs, FTEs, etc.) may not contain any alpha characters. [09/30/2018]		
1090	A numeric field (except unit cost multipliers) cannot exceed more than 11 positions. Unit cost multipliers cannot exceed 13 positions. [09/30/2018]		
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 and cannot be greater than the current date, except for Worksheet S-2, column 3, line 4 and column 2, line 9. [09/30/2018]		
1000S	Worksheet S-1, Part I, lines 1 through 3 must contain: the CMHC site name in column 1, line 1; the CMHC street address in column 1, line 2; the CMHC city name in column 1, line 3; the CMHC 2-letter state abbreviation in column 2, line 3; the CMHC ZIP code (formatted as XXXXX) or the FQHC ZIP+4 code (formatted as XXXXX-XXXX) in column 3, line 3; the CMHC county name in column 4, line 3; and, the CMHC CCN in column 2, line 1. [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]		
1005S	The cost report beginning date (Worksheet S-1, Part 1, column 1, line 4) must be on or after 10/01/2017. [09/30/2018]		
1010S	The type of control (Worksheet S-1, Part I, column 5, line 1) must have a value of 1 through 13. (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]		

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 6 - EDITS**

I. Level I Edits (Minimum File Requirements - Cont.)

<u>Edit</u>	<u>Condition</u>
1025S	The certification date entered on Worksheet S-1, Part I, column 4, line 1, must be present and possible. The date must be before the cost reporting period ending date and after 01/01/1966. [09/30/2018]
1030S	The CMHC CCN reported on Worksheet S-1, Part I, column 2, line 1 must be between XX-1400 through XX-1499, XX-4600 through XX-4799, or XX-4900 through XX-4999 where XX corresponds to the two digit state code. [09/30/2018]
1040S	On Worksheet S-1, Part I, there must be a “Y” or “N” response for: Column 1: lines 5, 9, 12, 13 and 14. [09/30/2018]
1045S	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. [09/30/2018]
1050S	If Worksheet S-1, Part I, line 9 is “Y”, then line 10 must contain a “1” or “2”, and line 11, sum of columns 1 through 3, must be greater than zero, and vice versa. [09/30/2018]
1060S	If Worksheet S-1, Part II, columns 1-2, lines 2 through 10, and columns 4-5, 7-10, lines 1 through 10, must be equal to or greater than zero. [09/30/2018]
1100S	On Worksheet S-2, there must be a “Y” or “N” response for: Column 1: lines 1 through 6, 9, 10, and 14. If column 1, line 6, is “Y”, then column 1, lines 7 and 8, must be “Y” or “N”. If column 1, line 9 or 10, is “Y”, then column 1, lines 11, 12, and 13 must be “Y” or “N”. [09/30/2018]
1105S	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]
1110S	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]
1120S	If Worksheet S-2, column 1, line 3 is “N”, then Worksheet A-8-1 must not be present. [09/30/2018]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 6 - EDITS**

I. Level I Edits (Minimum File Requirements - Cont.)

<u>Edit</u>	<u>Condition</u>
1105S	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]
1110S	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]
1120S	If Worksheet S-2, column 1, line 3 is “N”, then Worksheet A-8-1 must not be present. [09/30/2018]
1130S	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 be 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]
1140S	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]
1150S	If Worksheet S-2, column 1, line 9 is “Y”, then column 2 must contain a valid date (MM/DD/YYYY) and vice versa. [09/30/2018]
1160S	If Worksheet S-2, column 1, line 10 is “Y”, then column 2 must contain a valid date (MM/DD/YYYY) and vice versa. [09/30/2018]
1000A	Worksheet A, columns 1, 2, and 8, line 100 must be greater than zero. [09/30/2018]
1010A	For each amount on Worksheet A, column 8, lines 24 through 32, that are greater than zero, the corresponding total visits on Worksheet S-1, Part II, column 3, lines 2 through 10 must also be greater than zero, and vice versa. [09/30/2018]
1020A	For reclassifications reported on Worksheet A-6, all increases (column 4 plus column 5) must equal all decreases (column 8 plus column 9). [09/30/2018]
1025A	For each line on Worksheet A-6, when an entry is present in column 4 or 5, there must be an entry in columns 1 and 3, and if an entry is present in column 8 or 9, there must be an entry in columns 1 and 7. 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, 10 through 14, and 17, if column 2 has an amount, then columns 1 must be either “A” or “B”, and column 4 for that line must have entry, and if lines 17 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-2088-17
TABLE 6 - EDITS**

I. Level I Edits (Minimum File Requirements - Cont.)

<u>Edit</u>	<u>Condition</u>
1042A	For Worksheet A-8 adjustments on lines 1, 2, 7, 8, and 9, 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]
1055A	Worksheet A-8-2, column 3 must be equal to or greater than the sum of columns 4 and 5 and columns 6 and 7 must each be greater than zero if column 5 is greater than zero. [09/30/2018]
1000B	On Worksheet B-1, statistical amounts must be greater than or equal to zero, except for reconciliation columns. [09/30/2018]
1005B	Worksheet B, column 14, line 100 must be greater than zero. [09/30/2018]
1010B	For each general service cost center with a net expense for cost allocation greater than zero (Worksheet B-1, columns 1 through 13, line 102), the corresponding total cost allocation statistics (Worksheet B-1, column 1, line 1; column 2, line 2; etc.) must also be greater than zero. Exclude from this edit any column that uses accumulated cost as its basis for allocation and any reconciliation column. [09/30/2018]
1015B	For any column that uses accumulated cost as its basis of allocation (Worksheet B-1), there may not exist on any statistical line amounts in both the reconciliation column and the accumulated cost column, including the negative one, simultaneously. [09/30/2018]
1000C	On Worksheet C, all amounts must be equal to or greater than zero. [09/30/2018]
1010C	If Worksheet S-1, Part II, column 3, lines 2 through 10 and column 6, lines 1 through 10, are greater than zero, the corresponding line (lines 23 through 32) on Worksheet C, column 2, must also be greater than zero, and vice versa. [09/30/2018]
1020C	The total charges on each line of Worksheet C, column 2, must be greater than or equal to the corresponding line on Worksheet C, column 4. [09/30/2018]
1000D	If Worksheet S-1, Part II, column 1, line 11 is greater than zero, then Worksheet D, line 12 must be greater than zero. [09/30/2018]
1005D	If Worksheet D, line 1 is greater than zero, then Worksheet D-1, column 2, line 1 must be greater than zero and vice versa. [09/30/2018]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 6 - EDITS**

II. Level II Edits (Potential Rejection Errors)

These conditions are usually, but not always, incorrect. These edit errors should be cleared when possible through the cost report. When corrections on the cost report are not feasible, provide additional information in schedules, notes, 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.

<u>Edit</u>	<u>Condition</u>
2000	All type 3 records with numeric fields and a positive usage must have values equal to or greater than zero (supporting documentation may be required for negative amounts). [09/30/2018]
2005	Only 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 for standard descriptions and codes.) 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 13, 32, and 58, and subscripts. [09/30/2018]
2035	Administrative and general standard cost center code 0400 may only appear on line 4. [09/30/2018]
2000S	The amount due the provider or program (Worksheet S, Part III, column 1, line 1) should not equal zero. [09/30/2018]
2020S	Worksheet S-2, lines 15 through 17, all columns must be completed. [09/30/2018]
2000B	At least one cost center description (lines 1 through 3), at least one statistical basis label (lines 4 through 5), and one statistical basis code (line 6) (capital cost center lines only) must be present for each general service cost center with cost greater than zero (Worksheet B-1, columns 1 through 13, line 101). Exclude any reconciliation columns from this edit. [09/30/2018]
2005B	The column numbering among these worksheets must be consistent. For example, data in capital-related costs - buildings and fixtures is identified as coming from column 1 on all applicable worksheets. [09/30/2018]
2000C	If Worksheet C, column 1, has any costs on any line, then column 2 must have charges on the corresponding cost center, and vice versa. [09/30/2018]
2000F	Net income or loss on Worksheet F, column 1, line 28, should not equal zero. [09/30/2018]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-17
TABLE 6 - EDITS**

II. Level II Edits (Potential Rejection Errors - Cont.)

<u>Edit</u>	<u>Condition</u>
2050F	Total patient revenue (Worksheet F, column 1, line 1) should be equal to or greater than total charges (Worksheet C, column 2, line 50). [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.

This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed as overpayments (42 USC 1395g).

FORM APPROVED
OMB NO. 0938-0037
EXPIRES: 05/31/2021

COMMUNITY MENTAL HEALTH CENTER COST REPORT IDENTIFICATION DATA, CERTIFICATION AND SETTLEMENT SUMMARY	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET S PARTS I, II & III
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PART I - COST REPORT STATUS

Provider use only	1. <input type="checkbox"/> Electronically filed cost report 2. <input type="checkbox"/> Manually submitted cost report 3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report 4. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no.	Date: _____ Time: _____
Contractor use only	5. <input type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended	6. Date Received: _____ 7. Contractor No.: _____ 8. <input type="checkbox"/> Initial Report for this Provider CCN 9. <input type="checkbox"/> Final Report for this Provider CCN 10. NPR Date: _____ 11. Contractor's Vendor Code: _____ 12. <input type="checkbox"/> If line 5, column 1 is 4: Enter number of times reopened = 0-9.

PART II - CERTIFICATION

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED OR PROCURED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF PROVIDER(S)

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by _____ (Provider Name(s) and Number(s)) for the cost reporting period beginning _____ and ending _____ and that to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification statement to be the legally binding equivalent of my original signature.

(Signed) _____
Chief Financial Officer or Administrator of Provider(s)

Title

Date

PART III - SETTLEMENT SUMMARY

		TITLE XVIII
		1
1	COMMUNITY MENTAL HEALTH CENTER	1

The above amount represents "due to" or "due from" the Medicare program.

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 0938-0037. The time required to complete this information collection is estimated to average 90 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: CMS, 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.**

COMMUNITY MENTAL HEALTH CENTER IDENTIFICATION DATA	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET S-1 PARTS I & II
--	------------------------	-----------------------------------	-------------------------------

PART I - IDENTIFICATION DATA

1		2	3	4	5	
1		2	3	4	5	
1	Site Name:					1
2	Street:	P.O. Box:				2
3	City:	State:	ZIP Code:	County:		3
4	Cost Reporting Period (mm/dd/yyyy)	From:	To:			4
5	Is this CMHC 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? Enter "Y" for yes or "N" for no in column 1. If yes, enter the chain organization's information below.					5
6	Name of Chain Organization:					6
7	Street:	P.O. Box:	Home Office CCN:			7
8	City:	State:	Zip Code:			8
Medical Malpractice						
9	Is this CMHC legally required to carry malpractice insurance? Enter "Y" for yes or "N" for no.					9
10	If line 9 is "Y", is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy.					10
11	Enter total malpractice premiums in column 1, total paid losses in column 2, and total self insurance in column 3		Premiums	Paid Losses	Self Insurance	11
12	Are malpractice premiums and/or paid losses reported in other than the Administrative and General cost center? Enter "Y" for yes or "N" for no. (see instructions)					12
Miscellaneous						
				Y/N	Demonstration Type	
				1	2	
13	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 CMHC participated in more than one demonstration, subscript this line accordingly.					13
14	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.					14

PART II - STATISTICAL DATA

REIMBURSABLE COST CENTERS	Wkst. A	VISITS			PATIENT DAYS			
		Medicare Patients	Other Patients	Total	Medicare	Other	Total	
		1	2	3	4	5	6	
1	Drugs & Biologicals	23						1
2	Occupational Therapy	24						2
3	Behavioral Health Treatment/Services	25						3
4	Individual Therapy	26						4
5	Group Therapy	27						5
6	Activity Therapy	28						6
7	Family Therapy	29						7
8	Psychiatric Testing	30						8
9	Education Training	31						9
10	Other (specify)	32						10
11	TOTAL (sum of lines 1 through 10)							11
12	Unduplicated Census							12

REIMBURSABLE COST CENTERS	Wkst. A	FTE ON PAYROLL				
		Staff Therapists	Physicians	Social Workers	Others	
		7	8	9	10	
1	Drugs & Biologicals	23				1
2	Occupational Therapy	24				2
3	Behavioral Health Treatment/Services	25				3
4	Individual Therapy	26				4
5	Group Therapy	27				5
6	Activity Therapy	28				6
7	Family Therapy	29				7
8	Psychiatric Testing	30				8
9	Education Training	31				9
10	Other (specify)	32				10
11	TOTAL (sum of lines 1 through 10)					11
12	Unduplicated Census					12

COST REPORT REIMBURSEMENT QUESTIONNAIRE	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET S-2
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PROVIDER ORGANIZATION AND OPERATION		Y/N	DATE	V/I	
		1	2	3	
1	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? Enter "Y" for yes or "N" for no in column 1. If yes, enter the date (mm/dd/yyyy) of the change in column 2. (see instructions)				1
2	Has the provider terminated participation in the Medicare Program? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the termination date (mm/dd/yyyy); and, enter in column 3, "V" for voluntary or "I" for involuntary.				2
3	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) 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? Enter "Y" for yes or "N" for no in column 1. (see instructions)				3

FINANCIAL DATA AND REPORTS		Y/N	A/C/R	DATE	
		1	2	3	
4	Column 1: Were the financial statements prepared by a Certified Public Accountant? Enter "Y" for yes or "N" for no. Column 2: If yes, enter in column 2: "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy of financial statements or enter date available (mm/dd/yyyy) in column 3. (see instructions) If no, see instructions.				4
5	Are the cost report total expenses and total revenues different from those on the filed financial statements? Enter "Y" for yes or "N" for no in column 1. If yes, submit reconciliation.				5

BAD DEBTS		Y/N	
6	Is the provider seeking reimbursement for bad debts? Enter "Y" for yes or "N" for no. If yes, see instructions.		6
7	If line 6 is yes, did the provider's bad debt collection policy change during the cost reporting period? "Y" for yes or "N" for no. If yes, submit a copy.		7
8	If line 6 is yes, were patient deductibles and/or co-payments waived? Enter "Y" for yes or "N" for no. If yes, see instructions.		8

PS&R REPORT DATA		Y/N	DATE	
		1	2	
9	Was the cost report prepared using the PS&R report only? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the paid-through date (mm/dd/yyyy) of the PS&R report used to prepare the cost report. (see instructions.)			9
10	Was the cost report prepared using the PS&R report for totals and the provider's records for allocation? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the paid-through date (mm/dd/yyyy) of the PS&R report used to prepare the cost report. (see instructions)			10
11	If line 9 or 10 is yes, were adjustments made to 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? Enter "Y" for yes or "N" for no. If yes, see instructions.			11
12	If line 9 or 10 is yes, were adjustments made to PS&R report data for corrections of other PS&R report information? Enter "Y" for yes or "N" for no. If yes, see instructions.			12
13	If line 9 or 10 is yes, were adjustments made to PS&R report data for Other? Enter "Y" for yes or "N" for no. If yes, describe the other adjustments:			13
14	Was the cost report prepared only using the provider's records? Enter "Y" for yes or "N" for no. If yes, see instructions.			14

COST REPORT PREPARER CONTACT INFORMATION			
15	First name:	Last name:	Title:
16	Employer:		
17	Phone number:	E-mail Address:	

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES				PROVIDER CCN:	PERIOD: FROM _____ TO _____		WORKSHEET A		
COST CENTERS (Omit Cents)		SALARIES	OTHER	CON-TRACTED PURCHASED SERVICES	TOTAL (col. 1 through col. 3)	RECLASSIFI-CATIONS	RECLASSIFIED TRIAL BALANCE (col. 4 ± col. 5)	ADJUSTMENTS	NET EXPENSES FOR ALLOCATION (col. 6 ± col. 7)
		1	2	3	4	5	6	7	8
GENERAL SERVICE COST CENTERS									
1	0100	Cap Rel Costs - Bldg & Fixt							1
2	0200	Cap Rel Costs - Mvble Equip							2
3	0300	Employee Benefits							3
4	0400	Administrative & General							4
5	0500	Maintenance & Repairs							5
6	0600	Operation of Plant							6
7	0700	Laundry & Linen Service							7
8	0800	Housekeeping							8
9	0900	Cafeteria							9
10	1000	Central Services & Supply							10
11	1100	Medical Records & Library							11
12	1200	Pro Ed & Training (Approved)							12
13		Other (specify)							13
REIMBURSABLE COST CENTERS									
23	2300	Drugs & Biologicals							23
24	2400	Occupational Therapy							24
25	2500	Behavioral Health Treatment/Services							25
26	2600	Individual Therapy							26
27	2700	Group Therapy							27
28	2800	Activity Therapy							28
29	2900	Family Therapy							29
30	3000	Psychiatric Testing							30
31	3100	Education Training							31
32		Other (specify)							32
NONREIMBURSABLE COST CENTERS									
42	4200	Sheltered Workshops							42
43	4300	Recreational Programs							43
44	4400	Resident Day Camps							44
45	4500	Diagnostic Clinics							45
46	4600	Physicians' Private Offices							46
47	4700	Fund Raising							47
48	4800	Coffee Shops & Canteen							48
49	4900	Research							49
50	5000	Investment Property							50
51	5100	Advertising							51
52	5200	Franchise Fees and Other Assessments							52
53	5300	Pro Ed & Training (Not Approved)							53
54	5400	Meals & Transportation							54
55	5500	Activity Therapies							55
56	5600	Psychosocial Programs							56
57	5700	Vocational Training							57
58		Other (specify)							58
100		TOTAL (sum of lines 1 through 58)							100

RECLASSIFICATIONS

PROVIDER CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET A-6

	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	INCREASE			DECREASE				
			COST CENTER 2	LINE NO. 3	SALARY 4	NON SALARY 5	COST CENTER 6	LINE NO. 7	SALARY 8	
1										1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
100	Total reclassifications (sum of columns 4 and 5 must equal sum of columns 8 and 9)									100

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
 (2) Transfer the amounts in columns 4, 5, 8, and 9 to Worksheet A, column 5, line as appropriate.

ADJUSTMENTS TO EXPENSES	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET A-8
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	DESCRIPTION (1)	BASIS (2)	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED		
				COST CENTER	LINE NO.	
				1	2	
1	Capital Related Costs - Buildings and fixtures	A		Capital Related Costs Buildings & Fixtures	1	1
2	Capital Related Costs - Movable Equipment	A		Capital Related Costs Movable Equipment	2	2
3	Payments received from specialists	B				3
4	Investment income (chapter 2)					4
5	Trade, quantity, and time discounts (chapter 8)	B				5
6	Refunds and rebates of expenses (chapter 8)	B				6
7	Laundry and linen service			Laundry and Linen Service	7	7
8	Cafeteria-employees, guests, etc.	A		Cafeteria	9	8
9	Sale of medical and surgical supplies to other than patients			Central Services and Supplies	10	9
10	Sale of workshop products or services					10
11	Coffee shops and canteen					11
12	Vending Machines	A				12
13	Rental of building or office space to others					13
14	Sale of scrap, waste, etc. (chapter 23)					14
15	Related organization transactions (chapter 10)	Wkst. A-8-1				15
16	Provider-based physician adjustment	Wkst. A-8-2				16
17	Other adjustments (specify) (3)					17
50	TOTAL (sum of lines 1 through 49) (Transfer to Worksheet A, col. 7, line 100.)					50

(1) Include amounts not already applied against expenses included on Worksheet A, column 4

(2) Basis for adjustment (SEE INSTRUCTIONS).

- A. Costs -- if cost, including applicable overhead, can be determined.
- B. Amount Received -- if cost cannot be determined.

(3) Additional adjustments may be made on lines 17 thru 49 and subscripts thereof.

Chapter references are to CMS Pub.15-1

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET A-8-1
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PART I - COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:

Wkst. A Line No.	Cost Center	Expense Items	Amount Allowable In Cost	Amount Included in Wkst. A, column 6	Net Adjustments (col. 4 minus col. 5) *	
1	2	3	4	5	6	
1						1
2						2
3						3
4						4
5	TOTALS (Sum of lines 1 through 4) Transfer col. 6, line 5 to Worksheet A-8, column 2, line 15.					5

* The amounts on lines 1 through 4 (and subscripts as appropriate) are transferred in detail to Worksheet A, column 7, lines as appropriate. Positive amounts increase cost and negative amounts decrease cost. For related organization or home office cost which have not been posted to Worksheet A, columns 1, 2 and/or 3, the amount allowable should be indicated in column 4 of this part.

PART II - INTERRELATIONSHIP TO RELATED ORGANIZATION(S) AND/OR HOME OFFICE:

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part II of this worksheet.

This information is used by the Centers for Medicare and Medicaid Services and its contractors in determining that the costs applicable to services, facilities and supplies furnished by organizations related to you by common ownership or control, represent reasonable costs as determined under section 1861 of the Social Security Act. If you do not provide all or any part of the requested information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under Medicare.

Symbol (1)	Name	Percentage of Ownership	Related Organization(s) and/or Home Office			
			Name	Percentage of Ownership	Type of Business	
1	2	3	4	5	6	
6						6
7						7
8						8
9						9
10						10

(1) Use the following symbols to indicate interrelationship to related organizations:

- A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in 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 relative of such person has financial interest in related 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 _____

PROVIDER-BASED PHYSICIANS ADJUSTMENTS					PROVIDER CCN:	PERIOD: FROM _____ TO _____		WORKSHEET A-8-2		
	Wkst. A Line #	Cost Center/ Physician Identifier	Total Remuneration	Professional Component	Provider Component	RCE Amount	Physician/ Provider Component Hours	Unadjusted RCE Limit	5 Percent of Unadjusted RCE Limit	
	1	2	3	4	5	6	7	8	9	
1										1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
100	TOTAL									100

	Wkst. A Line #	Cost Center/ Physician Identifier	Cost of Memberships & Continuing Education	Provider Component Share of col. 12	Physician Cost of Malpractice Insurance	Provider Component Share of col. 14	Adjusted RCE Limit	RCE Disallowance	Adjustment	
	10	11	12	13	14	15	16	17	18	
1										1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
100	TOTAL									100

COST ALLOCATION GENERAL SERVICE COSTS					PROVIDER CCN:	PERIOD: FROM _____ TO _____		WORKSHEET B	
COST CENTERS	Net Expenses (from Wkst. A, col. 8)	Capital Related		Employee Benefits	Subtotal (cols. 0-3)	Adminis- trative & General	Main- tenance & Repairs	Operation of Plant	
		Bldgs. & Fixtures	Movable Equipment						
	0	1	2	3	3A	4	5	6	
GENERAL SERVICE COST CENTERS									
1	Cap Rel Costs - Bldg & Fixt								1
2	Cap Rel Costs - Mvble Equip								2
3	Employee Benefits								3
4	Administrative and General								4
5	Maintenance and Repairs								5
6	Operation of Plant								6
7	Laundry and Linen Service								7
8	Housekeeping								8
9	Cafeteria								9
10	Central Services and Supply								10
11	Medical Records and Library								11
12	Pro Ed & Training (Approved)(1)								12
13	Other (specify)								13
REIMBURSABLE COST CENTERS									
23	Drugs & Biologicals								23
24	Occupational Therapy								24
25	Behavioral Health Treatment/Services								25
26	Individual Therapy								26
27	Group Therapy								27
28	Activity Therapy								28
29	Family Therapy								29
30	Psychiatric Testing								30
31	Education Training								31
32	Other (specify)								32
NONREIMBURSABLE COST CENTERS									
42	Sheltered Workshops								42
43	Recreational Programs								43
44	Resident Day Camps								44
45	Diagnostic Clinics								45
46	Physicians' Private Office								46
47	Fundraising								47
48	Coffee Shops & Canteen								48
49	Research								49
50	Investment Property								50
51	Advertising								51
52	Franchise Fees & Other Assessments								52
53	Pro Ed & Training (Not Approved)(2)								53
54	Meals and Transportation								54
55	Activity Therapies								55
56	Psychosocial Programs								56
57	Vocational Training								57
58	Other (specify)								58
100	TOTAL (sum of line 1 through 58)								100

(1) Approved Educational Activity
 (2) Not an Approved Educational Activity

COST ALLOCATION GENERAL SERVICE COSTS			PROVIDER CCN:		PERIOD: FROM _____ TO _____		WORKSHEET B		
COST CENTERS	Laundry & Linen Service	House-keeping	Cafeteria	Central Services & Supply	Medical Records & Library	Prof. Education & Training	Other (Specify)	Total	
	7	8	9	10	11	12	13	14	
GENERAL SERVICE COST CENTERS									
1	Cap Rel Costs - Bldg & Fixt								1
2	Cap Rel Costs - Mvble Equip								2
3	Employee Benefits								3
4	Administrative and General								4
5	Maintenance and Repairs								5
6	Operation of Plant								6
7	Laundry and Linen Service								7
8	Housekeeping								8
9	Cafeteria								9
10	Central Services and Supply								10
11	Medical Records and Library								11
12	Pro Ed & Training (Approved)(1)								12
13	Other (specify)								13
REIMBURSABLE COST CENTERS									
23	Drugs & Biologicals								23
24	Occupational Therapy								24
25	Behavioral Health Treatment/Services								25
26	Individual Therapy								26
27	Group Therapy								27
28	Activity Therapy								28
29	Family Therapy								29
30	Psychiatric Testing								30
31	Education Training								31
32	Other (specify)								32
NONREIMBURSABLE COST CENTERS									
42	Sheltered Workshops								42
43	Recreational Programs								43
44	Resident Day Camps								44
45	Diagnostic Clinics								45
46	Physicians' Private Office								46
47	Fundraising								47
48	Coffee Shops & Canteen								48
49	Research								49
50	Investment Property								50
51	Advertising								51
52	Franchise Fees & Other Assessments								52
53	Pro Ed & Training (Not Approved)(2)								53
54	Meals and Transportation								54
55	Activity Therapies								55
56	Psychosocial Programs								56
57	Vocational Training								57
58	Other (specify)								58
100	TOTAL (sum of line 1 through 58)								100

(1) Approved Educational Activity
 (2) Not an Approved Educational Activity

COST ALLOCATION - STATISTICAL BASIS		PROVIDER CCN:		PERIOD: FROM _____ TO _____		WORKSHEET B-1	
COST CENTERS	Capital Related		Employee Benefits (Gross Salaries)	Reconciliation	Administrative & General (Accum. Cost)	Maintenance & Repairs (Square Feet)	Operation of Plant (Square Feet)
	Bldgs. & Fixtures (Square Feet)	Movable Equipment (Dollar Value)					
	1	2	3	4A	4	5	6
GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs - Bldg & Fixt						1
2	Cap Rel Costs - Mvble Equip						2
3	Employee Benefits						3
4	Administrative and General						4
5	Maintenance and Repairs						5
6	Operation of Plant						6
7	Laundry and Linen Service						7
8	Housekeeping						8
9	Cafeteria						9
10	Central Services and Supply						10
11	Medical Records and Library						11
12	Pro Ed & Training (Approved)(1)						12
13	Other (specify)						13
REIMBURSABLE COST CENTERS							
23	Drugs & Biologicals						23
24	Occupational Therapy						24
25	Behavioral Health Treatment/Services						25
26	Individual Therapy						26
27	Group Therapy						27
28	Activity Therapy						28
29	Family Therapy						29
30	Psychiatric Testing						30
31	Education Training						31
32	Other (specify)						32
NONREIMBURSABLE COST CENTERS							
42	Sheltered Workshops						42
43	Recreational Programs						43
44	Resident Day Camps						44
45	Diagnostic Clinics						45
46	Physicians' Private Office						46
47	Fundraising						47
48	Coffee Shops & Canteen						48
49	Research						49
50	Investment Property						50
51	Advertising						51
52	Franchise Fees & Other Assessments						52
53	Pro Ed & Training (Not Approved)(2)						53
54	Meals and Transportation						54
55	Activity Therapies						55
56	Psychosocial Programs						56
57	Vocational Training						57
58	Other (specify)						58
100	Negative Cost Center						100
101	Cost to be Allocated						101
102	Unit Cost Multiplier						102

(1) Approved Educational Activity
 (2) Not an Approved Educational Activity

COST ALLOCATION - STATISTICAL BASIS			PROVIDER CCN:		PERIOD: FROM _____ TO _____		WORKSHEET B-1	
COST CENTERS	Laundry & Linen Service (Pounds of Laundry)	House-keeping (Hours of Service)	Cafeteria (Meals Served)	Central Services & Supply (Costed Requis.)	Medical Records & Library (Time Spent)	Prof. Education & Training (Assigned Time)	Other (Specify)	Total
	7	8	9	10	11	12	13	14
GENERAL SERVICE COST CENTERS								
1	Cap Rel Costs - Bldg & Fixt							1
2	Cap Rel Costs - Mvble Equip							2
3	Employee Benefits							3
4	Administrative and General							4
5	Maintenance and Repairs							5
6	Operation of Plant							6
7	Laundry and Linen Service							7
8	Housekeeping							8
9	Cafeteria							9
10	Central Services and Supply							10
11	Medical Records and Library							11
12	Pro Ed & Training (Approved)(1)							12
13	Other (specify)							13
REIMBURSABLE COST CENTERS								
23	Drugs & Biologicals							23
24	Occupational Therapy							24
25	Behavioral Health Treatment/Services							25
26	Individual Therapy							26
27	Group Therapy							27
28	Activity Therapy							28
29	Family Therapy							29
30	Psychiatric Testing							30
31	Education Training							31
32	Other (specify)							32
NONREIMBURSABLE COST CENTERS								
42	Sheltered Workshops							42
43	Recreational Programs							43
44	Resident Day Camps							44
45	Diagnostic Clinics							45
46	Physicians' Private Office							46
47	Fundraising							47
48	Coffee Shops & Canteen							48
49	Research							49
50	Investment Property							50
51	Advertising							51
52	Franchise Fees & Other Assessments							52
53	Pro Ed & Training (Not Approved)(2)							53
54	Meals and Transportation							54
55	Activity Therapies							55
56	Psychosocial Programs							56
57	Vocational Training							57
58	Other (specify)							58
100	Negative Cost Center							100
101	Cost to be Allocated							101
102	Unit Cost Multiplier							102

(1) Approved Educational Activity
 (2) Not an Approved Educational Activity

APPORTIONMENT OF PATIENT SERVICE COSTS		PROVIDER CCN:		PERIOD: FROM _____ TO _____		WORKSHEET C	
REIMBURSABLE COST CENTERS		From Wkst. B, col. 14, Reimbursable Costs 1	Total Charges 2	Ratio of Cost to Charges (col. 1 ÷ col. 2) 3	Medicare Charges 4	Medicare Cost (col. 3 × col. 4) 5	
23	Drugs & Biologicals						23
24	Occupational Therapy						24
25	Behavioral Health Treatment/Services						25
26	Individual Therapy						26
27	Group Therapy						27
28	Activity Therapy						28
29	Family Therapy						29
30	Psychiatric Testing						30
31	Education Training						31
32	Other (specify)						32
50	TOTAL (Lines 23 through 32)						50

CALCULATION OF REIMBURSEMENT
SETTLEMENTPROVIDER CCN:
_____PERIOD:
FROM _____
TO _____

WORKSHEET D

DESCRIPTION

1	Gross APC/PPS payments		1
2	Outlier payments		2
3	Outlier reconciliation amount (transfer from line 54)		3
4	Gross reimbursement (sum of lines 1 through 3)		4
5	Primary payer payments		5
6	Deductibles billed to program patients (do not include coinsurance)		6
7	Coinsurance billed to program patients (see instructions)		7
8	Subtotal (line 4 minus lines 5, 6, and 7)		8
9	Reimbursable bad debts (see instructions)		9
10	Adjusted reimbursable bad debts		10
11	Reimbursable bad debts for dual eligible beneficiaries (see instructions)		11
12	Subtotal (line 8 plus line 10)		12
13	Other adjustments (specify) (see instructions)		13
14	Other demonstration payment adjustment amount before sequestration		14
15	Amount due prior to the sequestration adjustment (see instructions)		15
16	Sequestration adjustment (see instructions)		16
17	Other demonstration payment adjustment amount after sequestration		17
18	Amount due after sequestration adjustment (see instructions)		18
19	Interim payments		19
20	Tentative settlement (for contractor use only)		20
21	Balance due provider/program (line 18 minus lines 19 and 20) (indicate overpayment in brackets)		21
22	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2		22

TO BE COMPLETED BY CONTRACTOR

50	Original outlier amount (see instructions)		50
51	Outlier reconciliation adjustment amount (see instructions)		51
52	The rate used to calculate the Time Value of Money		52
53	Time Value of Money (see instructions)		53
54	Total (sum of lines 51 and 53)		54

ANALYSIS OF PAYMENTS FOR SERVICES RENDERED TO PROGRAM BENEFICIARIES	PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET D-1
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1	DESCRIPTION	Part B			
		1	2		
		mm/dd/yyyy	Amount		
	Total interim payments paid to CMHC			1	
2	Interim payments payable on individual bills either, submitted or to be submitted to the contractor, for services rendered in the cost reporting period. If none, write "NONE" or enter a zero.			2	
3	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none write "NONE" or enter a zero. (1)	Program	.01		3.01
		to	.02		3.02
		Provider	.03		3.03
			.04		3.04
			.05		3.05
		Provider	.50		3.50
		to	.51		3.51
		Program	.52		3.52
			.53		3.53
			.54		3.54
	SUBTOTAL (Sum of lines 3.01-3.49, minus sum of lines 3.50-3.98)		.99		3.99
4	TOTAL INTERIM PAYMENTS (Sum of lines 1, 2 and 3.99) (Transfer to Wkst. D, line 19)				4

TO BE COMPLETED BY CONTRACTOR

5	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)	Program	.01		5.01
		to	.02		5.02
		Provider	.03		5.03
		Provider	.50		5.50
		to	.51		5.51
		Program	.52		5.52
			.99		5.99
6	Determine net settlement amount (balance due) based on the cost report (SEE INSTRUCTIONS). (1)	Program			
		to			
		Provider	.01		6.01
		Provider			
		to			
		Program	.02		6.02
7	TOTAL MEDICARE PROGRAM LIABILITY (See Instructions)				7

(1) On lines 3, 5 and 6, where an amount is due "Provider to Program," show the amount and date on which the provider agrees to the amount of repayment, even though total repayment is not accomplished until a later date.

STATEMENT OF REVENUES AND EXPENSES	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET F
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1	Total patient revenue		1
2	Less: Allowance and discounts on patients' accounts		2
3	Net patient revenues (line 1 minus line 2)		3
4	Less: Total operating expenses (per Worksheet A, column 4, line 100)		4
5	Net income from service to patients (line 3 minus line 4)		5
OTHER INCOME			
6	Grants, gifts, and income designated by donor for specific expenses		6
7	Payments received from specialists		7
8	Investment income on unrestricted funds		8
9	Trade, quantity, time and other discounts on purchases		9
10	Rebates and refunds of expenses		10
11	Income from laundry and linen service		11
12	Income from cafeteria - employees, guests, etc.		12
13	Sale of medical supplies to other than patients		13
14	Sale of workshop products or services		14
15	Coffee shops and canteen		15
16	Vending machines		16
17	Rental of building or office space to others		17
18	Sale of scrap, waste, etc.		18
19	Sale of medical records and abstracts		19
20	Other (Specify)		20
21	Total other income (sum of lines 6 through 20)		21
22	Total (line 5 plus line 21)		22
OTHER EXPENSES			
23	Fund raising		23
24	Gift, coffee shops, and canteen		24
25	Investment property		25
26	Other (specify)		26
27	Total other expenses (sum of lines 23 through 26)		27
28	Net income (or loss) for the period (line 22 minus line 27)		28