DATA TYPE	OLD 222-92	NEW 224-14
CMS-339 Checklist	Separate Checklist	Incorporated into the Form itself
Detailed Malpractice Coverage and Claim information	Not previously required	Required
Contract Labor information	Limited to dollars paid and FTE of Physicians only	Dollars paid, benefits paid and FTE required for all direct care provider types
FTE by Provider Type	Limited to only certain provider types	Required for all direct care providers
Visit Statistics	All visits (inclusive of all payors) limited to certain provider types; Medicare total visits billed	Medical visits by Site, Provider and Payor; Mental Health visits by Site, Provider and Payor
Capital related costs of buildings and equipment (including depreciation)	Recorded in their natural classification type	Separated into 4 new lines including 1)Capital costs - Building, 2) Capital Costs - Equipment, 3) Plant Operations and Maintenance and 4) Janitorial
Direct Care Cost Centers	Limited to only certain provider types	Now includes 7 new provider types
Medical Records, Transporation, Radiology, Diagnostic, Telehealth, Prosthetic Devices and Retail Pharmacy	Not previously segregated	Required to be listed separately
Statement of Revenue and Expenses	Not previously required	Required
Provider Statistical and Reimbursement Form (PS&R)	Used to report total visits billed and reimbursement to date	Used to report cash payments and compare visits billed to statistical data entered on the Form



Medicare Cost Report Overview

Rosina Ehmann

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