
Medicare

Provider Reimbursement Manual

Part 2, Provider Cost Reporting Forms and Instructions, Chapter 33, Form CMS-216-94

Department of Health and
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REVISED COST REPORTING FORMS AND INSTRUCTIONS--EFFECTIVE DATE: RHC/FQHC changes effective for cost reporting periods ending on or after March 31, 2005.

This transmittal adds new material in the form of electronic cost reporting specifications to Chapter 33, Organ Procurement Organization (OPO)/ Histocompatibility Laboratories (HL) Cost Reporting Form CMS-216-94 to be completed by OPOs and HLs.

This transmittal also includes instructional revisions to insure consistency with the electronic reporting specifications.

The following is a list of the revised cost reporting forms:

Form CMS
222-92 Wkst.:

Summary of Changes:

S, Part I	Revised entire worksheet format to facilitate electronic cost reporting.
S, Part III	Added the settlement summary to worksheet S.
S-1	Revised entire worksheet format to facilitate electronic cost reporting.
A	Revised worksheet to add cost center codes.
A-6, Part III	Revised line numbering to facilitate electronic cost reporting.

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

CHAPTER 33
 ORGAN PROCUREMENT ORGANIZATION
 AND TISSUE TYPING LABORATORY
 COST REPORT
 FORM CMS-216-94

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3300. GENERAL

All independent organ procurement organizations (OPOs) and independent histocompatibility laboratories (Labs) must submit Form CMS-216-94 for cost reporting periods ending on or after December 31, 1994. Substitute forms may be used with advance approval from the intermediary and the Centers for Medicare and Medicaid Services (CMS). Substitute forms must contain all information and data required by the standard form. Use Form CMS-216-94 unless advance approval is obtained.

Form CMS-216-94 is used for the following cost reports:

- o Independent organ procurement organizations,
- o Independent histocompatibility labs, and
- o Independent organizations which operate both an OPO and a Lab that have two Medicare numbers within the same administration.

Do not use the forms to calculate the amount of home office costs of a chain organization on the OPO/Lab cost report. Chain organizations follow the procedure in CMS Pub. 15-II, chapter 10. These forms are not to be used by any hospital-based OPOs.

When an OPO performs kidney procurement functions only (and has no cost associated with other organizations or other non-kidney activities) bypass the allocation Worksheets B and B-1. In these situations, flow the cost directly from the trial balance of expenses (Worksheet A) to the computation of Medicare cost (Worksheet C) since there is no need to allocate overhead costs to other cost centers.

When the OPO has acquired organs other than kidneys, complete a separate Worksheet A-2 for each type of organ. The OPO must also go through cost finding when other internal organs are acquired to ensure that overhead is allocated to all types of acquisitions. However, tissues, such as skin, cornea, bone, heart valves, and pancreas islet absent adequate cost finding methodology need not go through cost finding. Rather, income received is offset against cost associated with transplant coordinator costs on Worksheet A.

When a lab performs only tissue (renal and non-renal) typing tests (and has no cost associated with organ procurement clinical laboratory tests, blood bank activities, other components requiring overhead allocations, and other non-tissue typing tests), bypass the allocation Worksheets B and B-1. In these situations, flow the cost directly from the trial balance of expenses (Worksheet A) to the calculation of reimbursement of tissue typing (Worksheet C). The need for allocations does not exist, as the costs are 100 percent tissue typing. The Medicare kidney related cost of the tissue typing lab is determined on Worksheet C. Few laboratories qualify to bypass Worksheets B and B-1 since clinical laboratory tests are normally performed in the same organization.

3301. RECOMMENDED SEQUENCE FOR COMPLETING OPO/LAB COST REPORT

<u>Step No.</u>	<u>Worksheet</u>	<u>Page</u>	
<u>Part I - General Statistics and Expense Reclassifications And Adjustments (To Be Followed By All OPOs/Labs)</u>			
1	Statistical Data - General	1	Complete Part I - General except for certification statement.
2	Statistical Data - OPO	2	OPOs complete Part I.
3	Statistical Data - Labs	2	Labs complete Part II.
4	Statistical Data - FTEs	2	All complete Part III.
5	A-1	4	Complete entire page.
6	A-2	5	OPOs complete entire page. (One form must be completed for each type of organ acquisition.)
7	A-3	6	Labs complete entire page.
8	A	3	Complete columns 1 through 3, lines 1 through 26.
9	A-4	7	Complete, if applicable.
10	A	3	Complete columns 4 and 5, lines 1 through 26.
11	A-5	8	Complete entire page.
12	Supplemental A-5-1	7	If any costs on Worksheet A are with a related organization, complete Part A. If the answer to Part A is yes, complete both Parts B and C.
13	A	3	Complete columns 6 and 7, lines 1 through 26.
14	A-6	9	Complete entire page as applicable.

Part II - Cost Allocation (To Be Followed For OPOs/Labs That
Need To Allocate Overhead Costs When OPO Is Not Totally
Kidney Related And Lab Is Not Totally Tissue Typing Lab)

NOTE: All OPOs that have acquired non-renal organs must complete Worksheets B and B-1.

1	B and B-1	10-11	Complete entire worksheet.
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Part III - Computation Of Medicare Cost - To Be Completed By
All OPOs And Tissue Typing Labs

1	C	12	Complete entire worksheet.
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<u>Step No.</u>	<u>Worksheet</u>	<u>Page</u>	
<u>Part IV - Calculation Of Reimbursement Settlement To OPOs/Labs</u>			
<i>1</i>	D	12	Complete entire worksheet and columns as appropriate.
<i>2</i>	E	14	OPOs/Labs complete the worksheet. Where multiple funds are maintained, combine in the general fund.
<i>3</i>	E-1	15	Complete entire worksheet.
<i>4</i>	E-2	16	Complete entire worksheet.
<i>5</i>	Statistical Data	1	Complete certification statement.
<i>6</i>	<i>S, Part III</i>	<i>1</i>	<i>Complete settlement summary.</i>

3301.1. 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 computation.

- 1. Round to 2 decimal places*
 - a. Percentages*
 - b. Averages*
 - c. Full time equivalent employees*
 - d. Per diems, hourly rates*
- 2. Round to 5 decimal places*
 - a. Sequestration (e.g., 2.092 percent is expressed as .02092)*
 - b. Payment reduction (e.g., outpatient cost reduction)*
- 3. Round to 6 decimal places*
 - a. Ratios (e.g., unit cost multipliers, cost/charge ratios)*

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

3302. WORKSHEET S - ORGAN PROCUREMENT ORGANIZATION/HISTO-COMPATIBILITY LABORATORY GENERAL DATA AND CERTIFICATION STATEMENT

3302.1 Part I - General.--

Line 1.--Enter the full name of the independent/freestanding OPO or LAB and the provider number.

Enter the OPO/LAB identification number that was provided by CMS. The number consists of two digits followed by either a HL or P, followed two or more digits. (00-HL-00 or 00-P-000)

Apply the following definitions:

Organ Procurement Organization.--An independent OPO is an organization which performs, or coordinates the performance of, all the following services as contained in 42 CFR 486.302: Retrieving of donated organs; Preservation of donated organs; Transportation of donated organs; and Maintenance of a system to locate prospective recipients for harvested organs.

Laboratory or Histocompatibility Lab or Tissue Typing Lab.--An independent histocompatibility laboratory is a laboratory meeting the provisions of 42 CFR 405.2171(d).

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

Line 1.02.--Enter the city, State and zip code of the OPO/LAB.

Line 2.--Enter the full name of the OPO based LAB and the provider number.

Line 2.01.--Enter the Street address and P.O. Box (if applicable) of the OPO based LAB.

Line 2.02.--Enter the city, state and zip code of the OPO based LAB.

Line 3.--Enter the inclusive dates covered by this cost report. In accordance with 42 CFR 413.24(f), each provider is required to submit periodic reports of operations which generally cover a consecutive 12-month period of the provider's operations. (See CMS Pub. 15-II, §102.1 through §102.3 for situations where a short period cost report may be filed)

Cost reports are due on or before the last day of the *fifth* month following the close of the period covered by the cost report. A 30 day extension of the due date may, for good cause, be granted by the intermediary.

The cost report from a provider which voluntarily or involuntarily ceases to participate in the health insurance program or changes ownership is due no longer than 45 days following the effective date of the termination of the provider agreement or change of ownership. Cost report due dates may not be extended in termination or change of ownership cases.

Line 4.--

Column 1--Type of Control--Indicate the ownership or auspices under which the OPO/LAB operates by entering the number below that corresponds to the type of control.

<i>Proprietary</i>	<i>Voluntary Non-Profit</i>	<i>Government</i>
<i>1=Individual</i>	<i>5=Church</i>	<i>9=Federal</i>
<i>2=Corporation</i>	<i>6=Corporation</i>	<i>10=State</i>
<i>3=Partnership</i>	<i>7=Foundation</i>	<i>11=County</i>
<i>4=Other (Specify)</i>	<i>8=Other (Specify)</i>	<i>12=City</i>

If item 4 or 8 is selected, "Other (Specify)" category, specify the type of provider in column 2 of the worksheet.

Column 3.--Type of Provider--Enter the number which corresponds to the type of provider as defined in the conditions of participation. Enter 1 for OPO and 2 for LAB.

Column 4.--Participation Date—Enter the date the OPO/LAB was certified for participation in the Medicare program. All laboratories that were certified on October 1, 1978, have an effective

date of October 1, 1978, regardless of when the agreement was signed. If operations began after October 1, 1978, enter the date found in the approval letter from the regional office of the Department of Health and Human Services. Independent OPOs must have a certification date on or after March 31, 1988.

3302.2 Part II - Certification By Officer or Administrator.--Prepare and sign the certification after completion of the cost report.

3302.3 Part III - Settlement Summary.--Enter the balance due to or from the complex. Transfer the settlement amounts from Worksheet D, line 8 (Organ Acquisition from column 1 and Tissue Typing from column 2).

3303. WORKSHEET S-1 - ORGAN PROCUREMENT ORGANIZATION/HISTO-COMPATIBIITY LABORATORY IDENTIFICATION DATA

3303.1 Part I - OPO Statistics (To be completed by OPOs only).--

Line 1.--Enter the total number of kidneys retrieved and/or processed administratively. This includes all viable and nonviable kidneys retrieved locally as well as kidneys obtained from all other sources.

Line 2.--Enter the number of nonviable kidneys retrieved and/or processed administratively. This includes kidneys that were not transplanted due to a defect and kidneys for which a recipient was not

located. Do not include kidneys that are sent to a foreign country for transplant on this line. Include foreign kidneys on lines 1, 3, 4, and 6, as appropriate.

NOTE: Total kidneys included on line 1 and nonviable kidneys included on line 2 must include kidneys that were determined to be unusable at the time of excision. For example, if a procurement is attempted and no kidneys are excised due to non viability, two kidneys must be counted on both lines 1 and 2. However, kidneys that are retrieved exclusively for research (known prior to retrieval) must be excluded from the count of kidneys.

OPOs that have an agreement with military and VA hospitals to procure kidneys t no charge, but must give the military/VA institution the first opportunity to use the kidneys, count these kidneys as sent to a military or Department of Vetarans' Affairs (DVA) facility on line 5. These kidneys must also be shown as a local retrieval on lines 1, 2, and 3, as applicable, and counted sent to the military or VA hospital. In these cases, no revenue is shown.

Line 3.--Enter the number of kidneys for which payment should have been received. It must equal the amount entered on line 1 minus the amount entered on line 2 and correspond with the number of kidneys transplanted and exported.

Line 4.--Enter the number of viable kidneys that were exported from your retrieval area. This number includes viable kidneys sent to another independent or hospital-based OPO or to a foreign country which received the kidney for potential transplant.

Line 5.--Enter the number of viable kidneys that were shared with a military hospital or DVA hospital in your retrieval area. Include this number in the total viable kidneys on line 3 in the total column. A kidney sent to another OPO, and subsequently sent to a VA or military hospital, is counted as a DVA/military kidney by the second OPO, not the originating OPO.

NOTE: OPOs that have an agreement with military and VA hospitals to procure kidneys at no charge, but must give the military/VA institution the first opportunity to use the kidneys, count these kidneys as sent to a military or VA hospital facility, as applicable, and count as a sale to the military or VA hospital. Show no revenue in these cases. See PRM 15-I, §2775.2 for an exception to this instruction.

Line 6.--Show the amount received for kidneys listed on line 5.

Line 7.--Enter the number of kidneys furnished to foreign countries. Indicate the number for which payment was received and the number for which there was no payment. Show the amount of payment received in the second column. Provide a supplemental schedule identifying the organ, the country it was shipped to, the date of shipment, the amount charged, and the amount of payment received. A kidney sent to another OPO, and subsequently sent to a foreign country, is counted as a foreign kidney of the second OPO, not the originating OPO.

Line 8.--Enter *for each organ identified* the total number of organs/tissues (not kidneys) retrieved and/ or processed administratively. In the second column, include the number of organs/tissue that were retrieved, but not used for transplant. Include the amount of payment received for each type of organ. Include the amount received for transplanted organs and organs sent to research. If no payment was received, enter zero.

3303.2 Part II - Lab Statistics (To be completed by lab only).--

Line 1.--Enter the total number of all tests performed. This includes clinical laboratory tests as well as tissue typing tests.

Line 2.--Enter the total number of tests performed by the tissue typing lab. This includes all tests whether or not they are related to kidney transplantation.

Line 3.--Enter the total number of kidney pre-transplantation tests included on line 2. These tests are performed for potential kidney recipients, living related donors, living unrelated donors, and cadaver kidneys.

Line 4.--List the tests performed specifically for kidney pre-transplant and the number of each type of test. The total must equal line 3.

3303.3 Part III - Full Time Equivalent Employees (FTEs).--

Line 1.--Enter the number of FTEs by type of employee at the facility. Where the number of "Other" employees exceeds 10 percent of the total or is greater than 10 percent, provide a supplemental schedule detailing their duties. Administrative employees in the first column are to correspond with the salary shown on Worksheet A, lines 3 through 7, which includes Worksheet A-1. OPO employees in the second column are to correspond with the salaries shown on all Worksheet A-2s for all types of organ acquisition. Histo-lab employees in the third column are to correspond with the salaries shown on Worksheet A-3. Prorate employees that perform several different functions by type of function in the same manner as salaries are prorated on Worksheets A-1, A-2, and A-3.

Line 2.--Enter the total number of FTEs at the facility. This number must equal the sum of all categories appearing on line 1.

NOTE: FTEs are computed on the basis of 2080 hours per year. Accordingly, divide total hours worked per category by 2080 to obtain the equivalent number of FTEs.

3304. WORKSHEET A - RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

This worksheet provides for recording the trial balance of expense accounts from the OPOs/Labs accounting records. It also provides for the necessary reclassification and adjustments to certain cost centers. The cost centers on this worksheet are listed in a manner which facilitates the transfer of the various cost center data to the cost finding worksheets.

Not all of the cost centers listed may apply to all OPO/Labs.

Under certain conditions, a provider may elect to use different cost centers for allocation purposes. These conditions are stated in CMS Pub. 15-I, §2313.

Standard (i.e., preprinted) CMS line numbers and cost center descriptions cannot be changed. If a provider needs to use additional or different cost center descriptions, it may do so by adding additional lines to the cost report. Added cost centers must be appropriately coded. Identify the added line as a numeric subscript of the immediately preceding line. That is, if two lines are added between lines 5 and 6, identify them as lines 5.01 and 5.02. If additional lines are added for general services cost centers, corresponding columns must be added to Worksheets B and B-1 for cost finding.

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

Cost center coding is a methodology for standardizing the meaning of cost center labels as used by health care providers on the Medicare cost reports. Form CMS 2168-94 provides for 25 preprinted cost center descriptions that may apply to OPO/HL services on Worksheet A. In addition, a space is provided for a cost center code. The preprinted cost center labels are automatically coded by CMS-approved cost reporting software. These 20 cost center descriptions are hereafter referred to as the standard cost centers. One additional cost center description with general meaning has been identified. This additional description will hereafter be referred to as a nonstandard label with an "Other..." designation to provide for situations where no match in meaning to the standard cost centers can be found. Refer to Worksheet A, line 8.

The use of this coding methodology allows providers to continue to use labels for cost centers that have meaning within the individual institution. The four-digit cost center codes that are associated with each provider label in their electronic file provide standardized meaning for data analysis. The preparer is required to compare any added or changed label to the descriptions offered on the standard or nonstandard cost center tables. A description of cost center coding and the table of cost center codes are in Table 5 of the electronic reporting specifications.

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

Column Descriptions

Columns 1, 2, and 3.--List on the appropriate lines in columns 1, 2, and 3 the total expenses incurred during the cost reporting period. The expenses must differentiate between salaries (column 1) and other (column 2). The sum of columns 1 and 2 must equal column 3. Include all fringe benefits paid to the employee. See CMS Pub. 15-I, §2144.1 for a definition of fringe benefits.

Column 1.--Include only those amounts for persons employed by the OPO/Lab. This includes all persons reported on Federal Tax Form 941. Do not include any payments to individuals who are self-employed. Show only salaried and hourly wage employees on which taxes are withheld and paid in column 1.

Column 2.--Include all other expenses of the particular cost center not identified in column 1.

Column 3.--This amount represents the total expenses of the particular cost center and agrees with the trial balance of expenses for that classification. Prepare a supplemental workpaper which details the OPO's/Lab's expense accounts that tie into the cost centers shown on Worksheet A. Line 26, column 3, must agree with total operating expenses on the income statement.

Column 4.--Enter any reclassifications among the cost center expenses in column 3 which are needed to affect proper cost allocation. Worksheet A-4 is provided to detail any reclassifications affecting the expenses specified therein. This worksheet (explained in §3308) must be completed to the extent that reclassifications are needed and appropriate for the allocation of costs on Worksheet B. Show reductions in brackets.

The net total of entries in column 4 must equal zero on line 26. Also, the working trial balance must be submitted with the cost report. A working trial balance is a listing of the accounts in the general ledger to which adjustments are appended in supplementary columns and is used as a basic summary for financial statements.

Column 5.--Adjust the amounts in column 3 by the amounts in column 4 (increase or decrease) and extend the net balances to column 5. The total of column 5 must equal column 3, line 26.

Column 6.--Enter on the appropriate line in column 6 the amounts of any adjustments to expenses indicated on Worksheet A-5 (explained in §3309). The total of Worksheet A, column 5, line 26, must equal the amount on Worksheet A-5, column 2, line 17.

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

Line Descriptions

Line 1.--This cost center includes amounts for depreciation and leases and rentals for the use of the facility. Include taxes, interest and insurance on land and buildings. Do not include costs for the repair and maintenance of the facility. Other costs associated with taxes, interest, rentals, leases, and insurance appear on Worksheet A-1 as part of administrative and general (A&G). However, capital related costs included in A & G are reclassified to this cost center using column 4 and Worksheet A-4.

Line 2.--This cost center includes depreciation, leases, and rentals for the use of the equipment as well as taxes, interest, and insurance on the equipment. Do not include costs for repair or maintenance of the equipment. Other costs associated with taxes, interest, rentals, leases, and insurance appear on Worksheet A-1 as part of A&G costs, but are reclassified to this cost center using column 4 and Worksheet A-4.

Line 3.--Include in column 1 the salaries of employees working on employee benefit or personnel matters, etc. Show the costs of other employee benefits in column 2, e.g., hospitalization insurance and pension plans. These costs may be reclassified out of administrative and general (line 5) if they were included in that account on the financial statements. This is done on Worksheet A-4.

Line 4.--Enter on this line for columns 1, 2, and 3 the total amount as shown on Worksheet A-1, line 20, columns 1, 2, and 3. Worksheet A-1 is explained in §3305.

Line 5.--This line includes the salaries of maintenance personnel, plant engineers, etc. The "other" column includes all maintenance supplies, heat, light, power, and any costs incurred for other than capital repairs that relate to the physical functioning of the OPO/Lab.

Line 6.--Enter the total salaries of all personnel rendering janitorial and housekeeping activities. Enter in column 2 the cost of supplies and contracted housekeeping services.

Line 7.--Enter the total salaries of employees working in central supply in column 1 and the cost of medical supplies used in column 2.

Line 8.--Enter general overhead costs that cannot properly utilize one of the lines mentioned above. Detail the cost of items included with supporting documentation. Report salary and other costs separately in columns 1 and 2.

Line 9.--This cost center includes all of the salaries and other direct costs (personal travel allowances, bonus, etc.) of the procurement coordinators. Some of these direct costs may be reclassified from other cost centers using column 4 and Worksheet A-4, e.g., costs associated with coordinators may be reclassified from A & G.

Line 10.--Enter all costs associated with the education of donor hospital personnel and physicians. Include the expenses of meetings, seminars, slide shows, and presentations for the benefit of the above mentioned individuals.

Line 11.--Enter the expenses of awareness programs designed to inform the general public of the need for organs and organ transplant services.

Line 12.--Enter acquisition overhead costs that are applicable to the procurement of all type of organs. Include a full description (e.g., technicians' salaries) of the costs included on this line.

Line 13.--Enter in columns 1, 2, and 3 the total amount as shown on Worksheet A-2, columns 1, 2, and 3, line 23. Worksheet A-2 is explained in §3306. Do not enter costs for the acquisition of non-renal organs on this line. Show costs for the acquisition of non-renal organs on lines 15 through 20 as appropriate.

Line 14.--Enter in columns 1, 2, and 3 the total amounts as shown on Worksheet A-3, columns 1, 2, and 3, line 11. Worksheet A-3 is explained in §3307.

Lines 15 through 20.--Enter in columns 1, 2, and 3 the total amount shown on Worksheet A-2, columns 1, 2, and 3, line 23. Complete a separate line and Worksheet A-2 for each type of organ acquisition.

Line 21.--Include the costs of non-reimbursable research. See CMS Pub. 15-I, chapter 5 for a further explanation of research.

Line 22.--Enter costs which are totally directed to the operation of the blood bank. These are not overhead costs which need to be allocated between the lab and the blood bank, but expenses that are directly related only to the blood bank function.

Line 23.--Enter the direct costs of operating a non-tissue typing lab. Include salaries and other expenses that are totally non-tissue typing. Tissue typing lab costs are shown on line 14.

Line 24.--Enter the direct costs associated with operating or furnishing services for maintenance dialysis, peritoneal dialysis, training, self-dialysis, and home dialysis. These costs are totally related to the furnishing of dialysis services and may not include any expenses that need to be allocated to a reimbursable cost center.

Lines 13 and 14.--If depreciation expense computed in accordance with Medicare principles of reimbursement differs from the depreciation expenses shown on your books, enter the difference on line 13 and/or 14. (See CMS Pub. 15-I, chapter 1.) Examples of possible situations are:

1. When the OPO/Lab utilizes the double declining balance method of depreciation on assets purchased after August 1, 1970, the expense claimed on Worksheet A must be adjusted to reflect the straight line method;
2. When the replacement cost method of accounting for fixed assets and depreciation has been used, it must be adjusted to straight line;
3. When the 20 percent bonus depreciation has been used for book purposes, it must be adjusted to straight line; and
4. When 150 percent declining balance has been used without approval, an adjustment is required.

When adjustments are required due to differences in useful lives or depreciation methods, maintain the fixed asset and depreciation records to support the depreciation expense allowed by Medicare principles of reimbursement.

Line 17.--The total amount shown in column 2 must agree with Worksheet A, column 6, line 26. Post the amounts shown in column 2 of Worksheet A-5 to the appropriate line of Worksheet A, column 6.

3310. WORKSHEET A-6 - CAPITAL EXPENDITURES AND DEPRECIATION RECONCILIATION

Part I – Analysis Of Changes In Capital Asset Balances During The Cost Reporting Period

Complete the analysis of changes in capital asset balances during the cost reporting period. Do not reduce the amount by accumulated depreciation. The beginning balance refers to the amount as of the first day of the cost reporting period.

Part II – Analysis Of Changes In Accumulated Depreciation

The analysis of changes in is completed in a similar manner to the asset section in the first half of the form.

Part III – Depreciation Recorded in Cost Statement

Lines 1, 2, and 3.--Enter on the appropriate line the amount of depreciation used during the cost reporting period. The amounts shown are after any adjustments made to recognize the Medicare principles of reimbursement relating to depreciation. (See CMS Pub. 15-I, chapter 1.)

Line 4.--Enter the total of lines 1 through 3. This amount equals the amount of allowable depreciation expense that is included on Worksheet A, column 7, lines 1 and 2. The sum of the amounts on lines 1 and 2 of Worksheet A may be an amount greater than line 4 of Worksheet A-6. This is due to column 7 of Worksheet A having reclassified costs included with depreciation, i.e., insurance and taxes.

Line 5.--Indicate whether a funded depreciation account was maintained during the period as defined in CMS Pub. 15-I, §226. If a fund was maintained, list the ending balance of the fund.

Line 6.--Indicate whether there was a gain or loss on the sale of assets during the cost reporting period. (See CMS Pub. 15-I, §132.)

3311. WORKSHEET B - COST ALLOCATION - GENERAL SERVICE COSTS AND WORKSHEET B-1 COST ALLOCATION - STATISTICAL BASIS

Worksheet B provides for cost finding using a methodology which combines similar types of costs and apportions the costs to those cost centers which receive the services. The cost centers that are serviced include all reimbursable and nonreimbursable cost centers within the facility. The total direct expenses are obtained from Worksheet A, column 7. Schedule B-1 provides the statistics necessary to allocate the cost to the revenue producing cost centers on Worksheet B.

To facilitate the allocation process, the general format of Worksheets B and B-1 are identical. The column and line numbers for the general service cost centers are identical on the two worksheets.

The statistical allocation bases shown at the top of each column on Worksheet B-1 are the bases of allocation of cost centers indicated. Certain centers are combined for cost allocation purposes. OPOs and labs must combine and allocate these costs as shown on the worksheet. However, deviations from the allocation statistics as well as the cost center combinations may be made with approval from your intermediary prior to the start of the cost reporting period. The total costs of each combined group of cost centers are allocated in one process to the revenue producing and nonreimbursable cost centers.

The statistics shown on Worksheet B-1 are multiplied by the unit cost multiplier on line 18 of Worksheet B-1. Place the result on the corresponding line of Worksheet B.

Column Descriptions

Column 1.--Enter the direct costs for allocation from Worksheet A, column 7. Column 1, line 1 must equal the sum of the amounts on Worksheet A, column 7, lines 1 through 8.

Column 2.--Enter all costs that are allocated on the statistical basis of square feet. Square feet represents the actual square footage contained in each department or cost center. Include in the organ acquisition cost center costs relating to the square footage for the coordinators, the direct clerical staff, files, etc. Column 2, line 1, of Worksheet B equals the sum of the amounts on Worksheet A, column 7, lines 1, 5, and 6.

Column 3.--Enter the costs from Worksheet A, column 7, line 2. The recommended statistical basis is the dollar value of assets located in each department. Square footage is an alternative basis which is acceptable to allocate movable equipment. However, where the facility has a department that is equipment intensive, e.g., a dialysis unit, dollar value must be used rather than square footage.

Column 4.--Enter the costs that are allocated on the statistical basis of direct salaries. The amount in column 4, line 1, is transferred from Worksheet A, column 7, line 3. The direct salaries on Worksheet B-1 generally are from Worksheet A, column 1. However, the salaries need to be adjusted to reflect changes to salaries shown as reclassifications and adjustments in columns 5 and 7 of Worksheet A. When a large number of changes to salaries are necessary, attach a separate schedule to show the accumulation and reclassification of salaries by cost center.

Column 5.--Medical supplies are allocated on costed requisitions. The cost to be allocated in column 5, line 1, is from Worksheet A, column 7, line 7.

Column 8.--Enter the direct and indirect costs associated with internal organ acquisitions. The direct costs in column 1 are added to the overhead costs allocated in columns 2-7 and accumulated in column 8. After the total costs are accumulated in column 8, line 2, they are allocated to the specific types of organ acquisition based on the number of organs procured. Utilize the statistics (number of organs procured) on Worksheet B-1. The number of organs procured means the total number of internal organs procured during the period including imported organs as well as nonviable organs. For overhead allocation purposes, count a heart/lung acquisition as one acquisition.

Column 10.--Allocate the A&G costs to revenue producing and nonreimbursable cost centers based on accumulated costs. The accumulated costs used for allocation are the subtotals shown on Worksheet B, column 9.

Column 11.--Total expenses in column 11 represent the full cost (direct and indirect) used for settlement purposes. Column 11 is the sum of columns 9 and 10. Transfer only the reimbursable cost centers to another worksheet in the cost report. Transfer kidney acquisition costs on line 3, column 11 to Worksheet C, line 4, column 1. Transfer the tissue typing lab costs on line 5, column 11 to Worksheet C, line 4, column 2.

Line Descriptions

Line 1.--Enter the general overhead costs that are allocated in columns 2 through 7 and 10. Line 1, column 1 must equal line 1, columns 2 through 7 and 10. Line 1, column 1 must also equal lines 1 through 8, column 7 on Worksheet A. Allocate the costs in columns 2 through 7 of line 1 to the cost centers listed on lines 2 to 15.

Line 2.--Enter the costs of acquiring all organs. Line 2, column 1 is the direct cost of organ acquisition and is transferred from Worksheet A, column 7, lines 9 through 12. Allocate overhead costs applicable to organ acquisition in columns 2 through 7. After all overhead has been allocated, allocate organ acquisition costs to the various types of organ acquisition in column 8.

Line 3.--Enter the total cost for kidney acquisition. Transfer the cost in column 1, line 3 from Worksheet A, column 7, line 13. After the completion of overhead allocations, transfer the total costs on line 4, column 11 to Worksheet C, column 1, line 4.

Line 4.--Enter the total cost of the tissue typing laboratory. The costs on line 4, column 1 are from Worksheet A, column 7, line 14. Transfer the total costs including overhead allocations in column 11 to Worksheet C, column 2, line 4.

Lines 5 through 15.--Enter the total cost (direct and indirect) of the nonreimbursable cost centers. These costs are not transferred to any other worksheet of the cost report since they are not reimbursable costs under the Medicare program.

Line 16.--Enter total expenses. This figure must agree with Worksheet A, column 7, line 26. Columns 2 to 8 and 10 are zero since the costs on line 1 are negative and are allocated to the cost centers in lines 2 to 15, as appropriate.

Line 17.--Enter on Worksheet B-1 the costs to be allocated from Worksheet B. Transfer these costs from the appropriate column of Worksheet B, line 1. Transfer organ acquisition costs in column 8 from Worksheet B, line 2, column 8.

Line 18.--Line 18 on Worksheet B-1 is the result of dividing line 17 by line 16. This unit cost multiplier is then used by multiplying it by the statistics shown in each column of Worksheet B-1. The result is placed on the corresponding line of Worksheet B. Round the unit cost multiplier to four (4) decimal places.

3312. WORKSHEET C - COMPUTATION OF MEDICARE COST

Part I - Kidney Acquisition

Line 1.--Enter the total number of viable kidneys procured from Worksheet S-1, Part I, line 3, column 3.

Line 2.--These are kidneys sent to Medicare transplant centers or certified OPOs. It does not include kidneys sent to foreign countries, DVA hospitals, or military hospitals. Kidneys sent to a military transplant center that has a reciprocal sharing agreement with the OPO may be included on this line. However, this agreement must be approved by the intermediary and have been in effect prior to March 3, 1988.

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

Line 4.--Obtain the total cost of kidney acquisition from Worksheet B, column 11, line 3 or Worksheet A, column 7, line 13, as appropriate. (See instructions in §3304 for Worksheet A, column 7, and Worksheet A, line 26, item 2.)

Line 5.--Determine Medicare kidney acquisition cost by multiplying the ratio of Medicare kidneys to total kidneys times the kidney acquisition cost (the amount on line 4 times the ratio on line 3). Transfer the amount on line 5 to Worksheet D, column 1, line 1.

Part II - Tissue Typing Lab

The gross ratio of Medicare charges to total charges applied to cost is the formula used to calculate Medicare reimbursable cost for kidney transplant related tests (Gross RCCAC). This formula requires that the amount charged for each test be the same for all types of payers for similar services, e.g., Histocompatibility Locus Antigen (HLA) typing is charged at the same rate for a kidney transplant patient, paternity, and bone marrow. The amount recorded as the charge or revenue must be the gross charge prior to any discounts or contractual allowances.

Line 1.--Enter the gross revenue recorded for all tests (renal and non-renal) performed in the tissue typing lab. The amount is prior to any discounts or contractual allowances. Base this amount on the accrual basis of accounting.

Line 2.--Enter the gross revenue recorded for pre-transplant kidney related tissue typing tests. This amount is prior to discounts or contractual allowances and is on the accrual basis of accounting.

NOTE: If the cost report is a partial year under the program (e.g., expenses are from July 1 - June 30, but cost reimbursement is effective April 1 or three of the twelve months), show only on line 2 the kidney related revenue since the effective date of cost reimbursement.

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

Line 4.--Enter the amount from Worksheet B, column 11, line 4 or Worksheet A, column 7, line 14, as appropriate. (See instructions in §3304 for Worksheet A, column 7, and Worksheet A, line 26, item 3.)

Line 5.--Multiply the ratio of kidney transplant tests to total tests by the total tissue typing lab cost (the amount on line 4 times the ratio on line 3) and enter the result. Transfer the amount on line 5 to Worksheet D, column 2, line 1.

3313. WORKSHEET D - CALCULATION OF REIMBURSEMENT SETTLEMENT

Line 1, Column 1.--Enter the amount from Worksheet C, column 1, line 5.

Line 1, Column 2.--Enter the amount from Worksheet C, column 2, line 5.

Lines 2 through 8, Columns 1 and 2.--

Line 2.--Enter the amount received for lab services furnished to transplant centers in foreign countries, military hospitals, and DVA hospitals. Foreign transplant centers, military, and veterans hospitals are not in the Medicare program. Use the amount received from them as a reduction of cost.

Line 3.--Enter the amount of total cost reimbursable to OPO/Lab (the amount on line 1 minus the amount on line 2).

Line 4.--Enter the amount of payments received *or* receivable from transplant hospitals or other OPOs for furnishing organ procurement and tissue typing services for kidney transplant or tissue typing laboratory services. It includes all payments received for furnishing kidneys to transplant hospitals (non-military) and to other OPOs.

Line 5.--Enter the result of subtracting the amount on line 4 from the amount on line 3.

Line 6.--Enter the applicable sequestration adjustment. The intermediary informs providers of the rate to be used in order to reduce the amount due to the provider from the intermediary. When line 5 shows an amount due the program, make no adjustment on this line.

Line 7.--Enter all payments received from the intermediary for furnishing organ procurement and tissue typing services for kidney transplants (from intermediary records).

Line 8.--Enter the net amount due to the OPO/Lab or the net amount which must be repaid to the Medicare program. Enter the amount on line 5 minus the sum of the amounts on lines 6 and 7.

3314. WORKSHEET E - BALANCE SHEET

Complete the balance sheet in a manner consistent with the financial statements of the OPO/Lab. If fund type accounting records are maintained, combine and place all funds in the general fund columns. Certified accounting statements by an independent certified public accounting firm are acceptable if the detail is equal to that of Worksheet E.

3315. WORKSHEET E-1 - STATEMENT OF OPERATING EXPENSES AND REVENUES

This worksheet shows the revenues and expenses generated from the provision of services and does not include other revenue or nonoperating revenue and expenses. This worksheet must be completed by all OPOs/Labs.

3316. WORKSHEET E-2 - STATEMENT OF REVENUES AND EXPENSES

This worksheet provides for the recording of other income and nonoperating revenues and expense and all adjustments that are required to show the net income or loss for the period. The net income or loss shown on line 29 must agree with the financial statements prepared under the accrual basis of accounting.

3317. SUPPLEMENTAL WORKSHEET A-5-1 - STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS

In accordance with 42 CFR 413.17, costs applicable to services, facilities, and supplies furnished to an OPO or lab by organizations related by common ownership or control are includable in the allowable cost of the facility at the cost to the related organization except for the exceptions outlined in 42 CFR 413.17(d). This worksheet provides for the computation of any needed adjustments to costs applicable to services, facilities, and supplies furnished to the facility by related organizations. (See CMS Pub. 15-I, chapter 10.)

Part A.--This worksheet must be completed by all facilities. If the answer to Part A is "Yes", complete Parts B and C.

Part B.--Costs 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 organization. However, such costs must not exceed the amount a prudent and cost conscious buyer would pay for comparable services, facilities, and supplies that could be purchased elsewhere.

Part C.--Use this part to show your interrelationship to organizations furnishing services, facilities, and supplies to you. The requested data relative to all individuals, partnerships, corporations or other organizations having either a related interest to you, a common ownership of the facility, or control over you as defined in CMS Pub. 15-I, chapter 10, must be shown 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 your interrelationship to the related organization.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 216-94
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**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-216-94
TABLE 1 - RECORD SPECIFICATIONS**

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

The medium for transferring cost reports submitted electronically to fiscal intermediaries is 3½" diskette. These disks must be in IBM format. The character set must be ASCII. You must seek approval from your fiscal intermediary regarding alternate methods of submission to ensure that the method of transmission is acceptable.

The following are requirements for all records:

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

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

1	2	3	4	5	6
12345678901	2345678901	2345678901	2345677901	2345678901	234567890
1	1	00P0022004091	20050907A99P001	20051202005090	

Record #1: This is a cost report file submitted by Provider 00P002 for the period from April 1, 2004 (2004091) through March 31, 2005 (2005090). It is filed on FORM CMS-216-94. It is prepared with vendor number A99's PC based system, version number 1. Position 38 changes with each new test case and/or approval and is alpha. Positions 39 and 40 remain constant for approvals issued after the first test case. This file is prepared by the organ procurement organization on April 30, 2005 (2005120). The electronic cost report specification dated March 31, 2005 (2005090) is used to prepare this file.

FILE NAMING CONVENTION

Name each cost report file in the following manner:

- OPNNPNNN.YYL, where
- 1.A. OP (OPO Electronic Cost Report Electronic Cost Report) is constant;
- OPNNHLNN.YYL, where
- 1.B. OP (OPO Electronic Cost Report used for Histocompatibility Laboratories) is constant;
 - 2.A. NNPNNN is the 6 digit Medicare OPO provider number consisting of two digits followed by a P, followed three digits where the facility is an OPO or an OPO with an OPO based Tissue Typing Laboratory.
 - 2.B. NNHLNN is the 6 digit Medicare Histocompatibility Laboratory provider number consisting of two digits followed by HL, followed two more digits.
 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 OPO/HL with two or more cost reporting periods ending in the same calendar year.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-216-94
TABLE 1 - RECORD SPECIFICATIONS

RECORD NAME: Type 1 Records - Record Number 1

	<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
1. Record Type	1	X	1	Constant "1"
2. NPI	10	9	2-11	Numeric only
3. Spaces	1	X	12	
4. Record Number	1	X	13	Constant "1"
5. Spaces	3	X	14-16	
6. HHA Provider Number	6	9	17-22	Field must have 6 alphanumeric 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 "7" (for FORM CMS-216-94)
10. Vendor Code	3	X	38-40	To be supplied upon approval. Refer to page 32-503.
11. Vendor Equipment	1	X	41	P = PC; M = Main Frame
12. Version Number	3	X	42-44	Version of extract software, e.g., 001=1st, 002=2nd, etc. or 101=1st, 102=2nd. The version number must be incremented by 1 with each recompile and release to client(s).
13. Creation Date	7	9	45-51	YYYYDDD - Julian date; date on which the file was created (extracted from the cost report)
14. ECR Spec. Date	7	9	52-58	YYYYDDD - Julian date; date of electronic cost report specifications used in producing each file. Valid for cost reporting periods ending on or after 2004366 (12/31/2004).

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 216-94
TABLE 1 - RECORD SPECIFICATIONS

RECORD NAME: Type 1 Records - Record Numbers 2 - 99

	<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
1. Record Type	1	9	1	Constant "1"
2. Spaces	10	X	2-11	
3. Record Number	2	9	12-13	#2-99 - Reserved for future use.
4. Spaces	7	X	14-20	Spaces (optional)
5. ID Information	40	X	21-60	Left justified to position 21.

RECORD NAME: Type 2 Records for Labels

	<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
1. Record Type	1	9	1	Constant "2"
2. Wkst. Indicator	7	X	2-8	Alphanumeric. Refer to Table 2.
3. Spaces	2	X	9-10	
4. Line Number	3	9	11-13	Numeric
5. Subline Number	2	9	14-15	Numeric
6. Column Number	3	X	16-18	Alphanumeric
7. Subcolumn Number	2	9	19-20	Numeric
8. Cost Center Code	4	9	21-24	Numeric. Refer to Table 5 for appropriate cost center codes.
9. Labels/Headings				
a. Line Labels	36	X	25-60	Alphanumeric, left justified
b. Column Headings Statistical Basis & Code	10	X	21-30	Alphanumeric, left justified

The type 2 records contain both the text that appears on the pre-printed cost report and any labels added by the preparer. Of these, there are three groups: (1) Worksheet A cost center names (labels); (2) column headings for stepdown entries; and (3) other text appearing in various places throughout the cost report.

A Worksheet A cost center label must be furnished for every cost center with cost or charge data anywhere in the cost report. The line and subline numbers for each label must be the same as the line and subline numbers of the corresponding cost center on Worksheet A. The columns and subcolumn numbers are always set to zero.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 216-94
TABLE 1 - RECORD SPECIFICATIONS

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

The following type 2 cost center descriptions are to be used for all Worksheet A standard cost center lines.

<u>Line</u>	<u>Description</u>
1	CAPITAL COSTS-BLDG & FIXT
2	CAPITAL COSTS-MVBLE EQUIPMENT
3	EMPLOYEE BENEFITS
4	ADMINISTRATIVE & GENERAL
5	OPERATION AND MAINTENANCE OF PLANT
6	HOUSEKEEPING
7	MEDICAL SUPPLIES
9	PROCUREMENT COORDINATORS
10	PROFESSIONAL EDUCATION
11	PUBLIC EDUCATION
13	KIDNEY ACQUISITIONS
14	TISSUE TYPING LABORATORY
15	LIVER ACQUISITIONS
16	HEART ACQUISITIONS
17	PANCREAS ACQUISITIONS
18	LUNG ACQUISITIONS
21	RESEARCH
22	BLOOD BANK
23	LABORATORY-NON-TISSUE TYPING
24	DIALYSIS UNITS

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 216-94
TABLE 1 - RECORD SPECIFICATIONS

Type 2 records for Worksheet B-1, columns 1-8, and 10 for lines 1-6 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	<u>6</u>
2	CAP BLDG	OP PLANT &	HOUSEKEEP	SQUARE	FEET	1
3	CAP COSTS	MOVABLE	EQUIPMENT	DOLLAR	VALUE	2
4	EMPLOYEE	BENEFITS		ADJUST	SALARIES	3
5	MEDICAL	SUPPLIES		COSTED	REQUISIT	3
8	ORGAN	ACQUISITN	COSTS	NUMBER	ORGANS	3
10	ADMIN &	GENERAL		ACCUM	COSTS	3

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

Examples:

Worksheet A line labels with embedded cost center codes:

2A000000	1	0100CAPITAL COSTS-BLDG & FIXT
2A000000	2	0200CAPITAL COSTS-MVBLE EQUIP
2A000000	3	0300EMPLOYEE BENEFITS
2A000000	5	0500OPERATION & MAINT OF PLANT
2A000000	6	0600HOUSEKEEPING
2A000000	7	0700MEDICAL SUPPLIES

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

2B10000*	1	3	CAP COSTS
2B10000*	2	3	MOVABLE
2B10000*	3	3	EQUIPMENT
2B10000*	4	3	DOLLAR
2B10000*	5	3	VALUE
2B10000*	6	3	2

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 216-94
TABLE 1 - RECORD SPECIFICATIONS

RECORD NAME: Type 3 Records for Nonlabel Data

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

A sample of type 3 records are below.

3A000000	9	1	283833
3A000000	10	2	50644
3A000000	11	2	122693

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 216-94
TABLE 1 - RECORD SPECIFICATIONS

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

Worksheet A-4, columns 3 and 6
Worksheet A-5, column 4
Supplemental Worksheet A-5-1, Part B, column 1

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

	3A400001	1	0	TO RECLASS TISSUE TYPING	
	3A400001	1	1	A	
*	3A400001	1	3	13	
	3A400001	1	4		345632
*	3A400001	1	6	14	
	3A400001	1	7		434711
	3A500000	15	0	RCH & ISLETS	
	3A500000	15	1	A	
	3A500000	15	2		-3900
*	3A500000	15	4	9	
*	3A510000	1	1	7	
	3A510000	3	1	MEDICAL SUPPLIES	
	3A510000	4	1		5000
	3A510000	5	1		4000

RECORD NAME: Type 4 Records - File Encryption

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

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-216-94
TABLE 2 - WORKSHEET INDICATORS

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

The worksheet indicator consists of seven digits in positions 2-8 of the record identifier. The first two digits of the worksheet indicator (positions 2 and 3 of the record identifier) always show the worksheet. The third digit of the worksheet indicator (position 4 of the record identifier) is used to identify Supplemental Worksheet A-5-1. For Worksheets A-4 and A-5, if there is a need for extra lines on multiple worksheets, the fifth and sixth digits of the worksheet indicator (positions 6 and 7 of the record identifier) identify the page number. The seventh digit of the worksheet indicator (position 8 of the record identifier) represents the worksheet or worksheet part.

<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-1, Part III	S100003	
A	A000000	
A-1	A100000	
A-2	A200000	(b)
A-3	A300000	
A-4	A400010	(a)
A-5	A500010	
A-6, Part A	A60000A	
A-6, Part B	A60000B	
A-6, Part C	A60000C	
B-1 (For use in column headings)	B10000*	
B	B000000	
B-1	B100000	
C, Part I	C000001	
C, Part II	C000002	
D	D000000	
E	E000000	
E-1, Part I	E100001	
E-1, Part II	E100002	
E-2	E200000	

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-216-94
TABLE 2 - WORKSHEET INDICATORS

<u>Worksheet</u>	<u>Worksheet Indicator</u>
A-5-1, Part A	A51000A
A-5-1, Part B	A51000B
A-5-1, Part C	A51000C

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-216-94
TABLE 2 - WORKSHEET INDICATORS

FOOTNOTES:

(a) Multiple Worksheets for Reclassifications Before Stepdown

The fifth and sixth digits of the worksheet indicator (positions 6 and 7 of the record) are numeric from 01-99 to accommodate reports with more lines on Worksheets A-4. For reports that do not need additional worksheets, the default is 01. For reports that do need additional worksheets, the first page is numbered 01. The number for each additional page of the worksheet is incremented by 1.

(b) Multiple Worksheets A-2

This worksheet is used for kidney, liver, heart, pancreas, lung and other organ acquisition costs. The fourth digit of the worksheet indicator (position 5 of the record) is an alpha character of K for kidney, L for liver, H for heart, P for pancreas, U for lung and O for other.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-216-94
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

This table identifies those data elements necessary to calculate an OPO or HL cost report. It also identifies some figures from a completed cost report. These calculated fields (e.g., Worksheet B, column 11) are needed to verify the mathematical accuracy of the raw data elements and to isolate differences between the file submitted by the OPO or HL complex and the report produced by the fiscal intermediary. Where an adjustment is made, that record must be present in the electronic data file. For explanations of the adjustments required, refer to the cost report instructions.

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

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

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

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

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

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

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 216-94
 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</u>				
OPO or LAB Identification Data:				
Name	1	1	36	X
Medicare Provider Number	1	2	6	X
Street	1.01	1	36	X
P.O. Box	1.01	2	9	X
City	1.02	1	36	X
State	1.02	2	2	X
Zip Code	1.02	3	10	X
OPO based LAB Identification Data:				
Name	2	1	36	X
Medicare Provider Number	2	2	6	X
Street	2.01	1	36	X
P.O. Box	2.01	2	9	X
City	2.02	1	36	X
State	2.02	2	2	X
Zip Code	2.02	3	10	X
Cost reporting period beginning date (MM/DD/YYYY)	3	1	10	X
Cost reporting period ending date (MM/DD/YYYY)	3	2	10	X
Type of control (See Table 3B.)	4	1	2	9
Type of Provider (See Table 3B.)	4	3	2	9
Participation Date (MM/DD/YYYY)	4	4	10	X
<u>Part III</u>				
Balances due provider or program:	1	1-2	9	-9
WORKSHEET S-1				
<u>Part I</u>				
Total number of kidneys retrieved (viable and non viable)	1	1-3	9	9
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ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 216-94
 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 (Continued)				
Total number of kidneys included in line 1 that were non-viable	2	1-3	9	9
Total number of kidneys included in line 3, column 3 that were exported out of local retrieval area	4	1-3	9	9
Total number of kidneys sent to military or DVA hospitals that were included in line 3, column 3	5	1-3	9	9
Amount received for kidneys listed in line 5	6	1-3	9	9
Was payment received for kidneys furnished to foreign countries and included on line 4, column 2. (Y/N)	7	1	1	X
If yes, total number of kidneys and amount received.	7	2-3	9	9
Total number of organs/tissue other than kidneys retrieved and administratively processed.	8-8.19	1	9	9
Nonviable Organs	8-8.19	2	9	9
Enter the amount of payment received for each type of organ.	8-8.19	3	9	9
<u>Part II</u>				
Total number of tests performed- all laboratory.	1	1	9	9
Total number of tests performed-tissue typing laboratory.	2	1	9	9
Total number of pre-transplant tests performed for kidney transplantation that are included in line 2.	3	1	9	9
Tissue typing pre-transplant tests performed for kidney transplant:				
Test Name	4-4.19	1	36	X
Number	4-4.19	2	9	9
<u>Part III</u>				
Text as needed for blank line	1.03-1.19	1,3,5	36	X
Total Full time equivalent employees	1-1.19	2,4,6	6	9(3).99
Total Full time equivalent employees	2	1	6	9(3).99

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 216-94
 TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
WORKSHEET A				
Direct salaries by department	2-3,5-8,9- 12,21-25	1	9	-9
Total direct salaries	26	1	9	9
Other direct costs by department	1-3,5-8,9- 12,21-25	2	9	-9
Total other direct costs	26	2	9	9
Net expense for allocation	1-3,5-8,9- 12,21-25	7	9	-9
Total expenses for allocation	26	7	9	9
WORKSHEET A-1				
Other administrative and general (specify)	17-19	0	36	X
Salaries and wages by position	1-2,4-5,8, 11-12,15, 17-19	1	9	-9
All other administrative and general costs by position.	1-15,17-19	2	9	-9
Total salaries and administrative and general costs.	20	1-2	9	9
WORKSHEET A-2				
Salaries and wages by position.	11-21	1	9	-9
All other organ acquisition costs by position.	1-9,11-21	2	9	-9
Total salaries and other organ acquisition costs	23	1-2	9	9
WORKSHEET A-3				
Other administrative and general (specify)	6-10	0	36	X
Salaries and wages by position	1-4,6-10	1	9	-9
All other tissue typing laboratory costs by position.	1-4,6-10	2	9	-9
Total salaries and tissue typing costs.	11	1-2	9	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 216-94
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-4				
For each expense reclassification:				
Explanation	1-35	0	36	X
Reclassification identification code	1-35	1	2	X
Increases:				
Worksheet A line number	1-35	3	6	9(3).99
Reclassification amount	1-35	4	9	9
Decreases:				
Worksheet A line number	1-35	6	6	9(3).99
Reclassification amount	1-35	7	9	9
WORKSHEET A-5				
Description of adjustment	15-16	0	36	X
Basis (A or B)	1-3,5-16	1	1	X
Amount	1-3,5-16	2	9	-9
Worksheet A line number	1-3,5-16	4	6	9(3).99
SUPPLEMENTAL WORKSHEET A-5-1				
<u>Part A</u> - Are there any related organization costs included on Worksheet A? (Y/N)	1	1	1	X
<u>Part B</u> - For costs incurred and adjustments required as a result of transactions with related organization(s):				
Worksheet A line number	1-4	1	6	9(3).99
Expense item(s)	1-4	3	36	X
Amount included in Worksheet A	1-4	4	9	-9
Amount allowable in reimbursable cost	1-4	5	9	-9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-216-94
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
SUPPLEMENTAL WORKSHEET A-5-1 (Continued)				
<u>Part C</u> - For each related organization:				
Type of interrelationship (A through G)	1-4	1	1	X
If type is G, specify description of relationship	1-4	0	36	X
Name of related individual	1-4	2	36	X
Percent owned by provider	1-4	3	6	9(3).99
Name of related corporation, partnership or other	1-4	4	36	X
Percent ownership of provider	1-4	5	6	9(3).99
Type of business	1-4	6	15	X

WORKSHEET A-6

Part A

Other (specify)	7	0	36	X
Analysis of changes in capital assets balances during cost reporting period for land, land improvements, buildings and fixtures, fixed auto, truck and van, and other movable equipment, and in total:				
Beginning balances	1-7	1	9	9
Purchases	1-7	2	9	9
Donations	1-7	3	9	9
Disposals and retirements	1-7	5	9	9

Part B

Analysis of changes in Accumulated depreciation for land, land improvements, buildings and fixtures, building improvements, fixed and moveable equipment, auto, truck, van, and other assets

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-216-94
 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-6 (Continued)				
Other (specify)	8	0	36	X
Beginning balances	1-8	1	9	9
Additions	1-8	2	9	9
Deletions	1-8	3	9	9
<u>Part C</u>				
Depreciation Reported				
Straight Line	1	1	9	9
Declining Balance	2	1	9	9
Sum of Years Digits	3	1	9	9
Total Depreciation reported on W/S- A, column 7	4	1	9	9
Is depreciation funded (Y/N)	5	1	1	X
If yes, balance in fund at end of period	5	2	9	9
Was there a gain or loss on sale of assets during the cost reporting period? (Y/N)	6	1	1	X
WORKSHEETS B and B-1				
Column heading (cost center name)	1-3 *	1-10	10	X
Statistical basis	4, 5 *	1-10	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.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-216-94
 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				
Costs after cost finding by department	3-15	11	9	-9
Total costs after cost finding	16	11	9	9
WORKSHEET B-1				
All cost allocation statistics	2-15	2-8,10	9	9
WORKSHEET C				
<u>Parts 1</u> –Kidney Acquisition				
Total number of viable kidneys procured	1	1	11	9
Total number of kidneys	2	1	11	9
<u>Parts 2</u> –Tissue Typing Laboratory				
Gross revenues-tissue typing laboratory-all tests	1	1	11	9
Gross revenues-tissue typing laboratory-kidney transplant related tests only	2	1	11	9
WORKSHEET D				
Total revenues received for laboratory services furnished to foreign countries, military and DVA hospitals.	2	2	11	9
Total payments received and receivable from OPOs and transplant hospitals for kidneys furnished or laboratory services provided for kidney transplantation	4	1-2	11	9
Sequestration adjustment	6	1-2	11	9
Interim payments	7	1-2	11	-9
Balance due provider or Medicare	8	1-2	11	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-216-94
 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 E				
Balance sheet account balances	1-10, 12-26, 28-31, 33- 41, 43-48, 51- 57, 59	1	9	-9
Text as needed for blank lines	9, 26, 31, 39, 41, 46-48	0	36	X
WORKSHEET E-1				
<u>Part I</u>				
Total revenues by department	1-11	1-2	9	9
Text as needed for blank lines	6-9	0	36	X
<u>Part II</u>				
Increases to operating expenses reported on Worksheet A	2-5	1	9	9
Decreases to operating expenses reported on Worksheet A	7-10	1	9	9
Text as needed for blank lines	2-5, 7-10	0	36	X
WORKSHEET E-2				
Contract allowance and discount on services	2	2	9	-9
Other income	7-23	1	9	9
Other expenses	26-27	1	9	9
Net income	29	2	9	-9
Text as needed for blank lines	15-23, 26-27	0	36	X

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-216-94

TABLE 3A - WORKSHEETS REQUIRING NO INPUT

Worksheet B

TABLE 3B - TABLES TO WORKSHEET S, Part I

Type of Control		Type of Provider			
1	=	Proprietary, Individual	1	=	OPO
2	=	Proprietary, Corporation	2	=	LAB
3	=	Proprietary, Partnership			
4	=	Proprietary, Other			
5	=	Voluntary Non-Profit, Church			
6	=	Voluntary Non-Profit, Corporation			
7	=	Voluntary Non-Profit, Foundation			
8	=	Voluntary Non-Profit, Other			
9	=	Governmental, Federal			
10	=	Governmental, State			
11	=	Governmental, County			
12	=	Governmental, Other			

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

<u>Worksheet</u>	<u>Lines</u>
S	1-3,5
S-1, Part I	1-7
S-1, Part II	1-3
S-1, Part III	2
A	1-7,9-11,13-24,26
A-1	1-18,20
A-2	1-8,10-20,22,23
A-3	1-5,11
A-4	1-34,36
A-5	1-14,17
A-6, Part A	1-6, 8
A-6, Part B	1-7, 9
A-6, Part C	All
B	1-8, 10-13
B-1	1-8,10-13,16-18
C, Part I	All
C, Part II	All

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-216-94

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

<u>Worksheet</u>	<u>Lines</u>
D	All
E	All
E-1, Part I	All (except line 9)
E-1, Part II	All (except lines 5 and 10)
E-2	All (except line 23 and 27)
A-5-1, Part A	All
A-5-1, Part B	1-3,5
A-5-1, Part C	1-3

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 216-94
TABLE 5 - COST CENTER CODING

INSTRUCTIONS FOR PROGRAMMERS

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

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

Additional guidelines are:

- Do not allow any pre-existing codes for the line to be carried over.
- Do not precode all Other lines.
- For cost centers, the order of choice must be standard first, then specific nonstandard, and finally the nonstandard AOther . . ."
- For the nonstandard "Other . . .", prompt the preparers with, "Is this the most appropriate choice?," and then offer the chance to answer yes or to select another description.
- Allow the preparers to invoke the cost center coding process again to make corrections.
- For the preparers' review, provide a separate printed list showing their added cost center names on the left with the chosen standard or nonstandard descriptions and codes on the right.
- On the screen next to the description, display the number of times the description can be selected on a given report, decreasing this number with each usage to show how many remain. The numbers are shown on the cost center tables.
- Do not change standard cost center lines, descriptions and codes. The acceptable formats for these items are listed on page 33-525 & 33-526 of the Standard Cost Center Descriptions and Codes. The proper line number is the first two digits of the cost center code.

INSTRUCTIONS FOR PREPARERS

Coding of Cost Center Labels

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

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

When additional cost center descriptions have been identified, these additional descriptions are hereafter referred to as the nonstandard labels. Included with the nonstandard descriptions is an "Other . . ." designation to provide for situations where no match in meaning can be found.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 216-94
TABLE 5 - COST CENTER CODING

Both the standard and nonstandard cost center descriptions along with their cost center codes are shown on Table 5. The "use" column on that table indicates the number of times that a given code can be used on one cost report. You are required to compare your added label to the descriptions shown on the standard and nonstandard tables for purposes of selecting a code. Most CMS-approved software provides an automated process to present you with the allowable choices for the line/column being coded, and automatically associates the code for the selected matching description with your label.

Additional Guidelines

Categories

Make a selection from the proper category such as general service description for general service lines, organ acquisition overhead cost center descriptions for organ acquisition overhead 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. Most approved software systems associate the proper code, including increments as required, once a matching description is selected. Remember to use your label. You are matching to CMS's description only for coding purposes.

Cost Center Coding and Line Restrictions

Use cost center codes only in designated lines in accordance with the classification of cost center(s), e.g., cost center codes within the nonreimbursable services cost center category of both standard and nonstandard coding.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 216-94
TABLE 5 - COST CENTER CODING

STANDARD COST CENTER DESCRIPTIONS AND CODES

	<u>CODE</u>	<u>USE</u>
GENERAL SERVICE COST CENTERS		
Capital Costs - Buildings and Fixtures	0100	(01)
Capital Costs - Movable Equipment	0200	(01)
Employee Benefits	0300	(01)
Administration and General	0400	(01)
Operation and Maintenance of Plant	0500	(01)
Housekeeping	0600	(01)
Medical Supplies	0700	(01)
Other Overhead	0800	(20)
ORGAN ACQUISITION OVERHEAD		
Procurement Coordinators	0900	(01)
Professional Education	1000	(01)
Public Education	1100	(01)
Other Acquisition	1200	(20)
REIMBURSABLE COST CENTERS		
Kidney Acquisition	1300	(01)
Tissue Typing Laboratory	1400	(01)
NON REIMBURSABLE COST CENTERS		
Liver Acquisitions	1500	(01)
Heart Acquisitions	1600	(01)
Pancreas Acquisitions	1700	(01)
Lung Acquisitions	1800	(01)
Other Acquisitions	1900	(10)
Other Acquisitions	2000	(10)
Research	2100	(01)
Blood Bank	2200	(01)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 216-94
TABLE 5 - COST CENTER CODING

STANDARD COST CENTER DESCRIPTIONS AND CODES (CONTINUED)

	<u>CODE</u>	<u>USE</u>
NON-REIMBURSABLE COST CENTERS (Continued)		
Laboratory-Non-Tissue Typing	2300	(01)
Dialysis Units	2400	(01)
Other Non-Reimbursable	2500	(10)
NONSTANDARD COST CENTER DESCRIPTIONS AND CODES		
GENERAL SERVICE COST CENTERS		
Other Overhead	0800	(10)
ORGAN ACQUISITION OVERHEAD		
Other Acquisition	1200	(10)
NONREIMBURSABLE COST CENTERS		
Other Nonreimbursable	2500	(10)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-216-94
TABLE 6 - EDITS

Medicare cost reports submitted electronically must be subjected to various edits, which are divided into two categories: Level I and level II edits. These include mathematical accuracy edits, certain minimum file requirements, and other data edits. Any vendor software that produces an electronic cost report file for Medicare OPOs and/or HLs 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 OPO or HL of the cause of every exception. The edit message generated by the vendor systems must contain the related 4 digit and 1 alpha character, and where indicated, the reject/edit code specified below. Any file containing a level I edit will be rejected by your fiscal intermediary without exception.

Level I edits (1000 series reject codes) test that the file conforms to processing specifications, identifying error conditions that would result in a cost report rejection. These edits also test for the presence of some critical data elements specified in Table 3. Level II edits (2000 series edit codes) identify potential inconsistencies and/or missing data items that may have exceptions and should not automatically cause a cost report rejection. Resolve these items and submit appropriate worksheets and/or data supporting the exceptions with the cost report. Failure to submit the appropriate data with your cost report may result in payments being withheld pending resolution of the issue(s).

The vendor requirements (above) and the edits (below) reduce both intermediary processing time and unnecessary rejections. Vendors should develop their programs to prevent their client OPOs and/or HLs from generating either a hard copy substitute cost report or electronic cost report file where level I edits exist. Ample warnings should be given to the provider where level II edit conditions are violated.

NOTE: Dates in brackets [] at the end of an edit indicate the effective date of that edit for cost reporting periods ending on or after that date. Dates followed by a "b" are for cost reporting periods beginning on or after the specified date. Dates followed by an "s" are for services rendered on or after the specified date unless otherwise noted. [10/31/2000]

I. Level I Edits (Minimum File Requirements)

<u>Reject Code</u>	<u>Condition</u>
1000	The first digit of every record must be either 1, 2, 3, or 4 (encryption code only). [3/31/2005]
1005	No record may exceed 60 characters. [3/31/2005]
1010	All alpha characters must be in upper case. This is exclusive of the encryption code, type 4 record, record numbers 1, 1.01, and 1.02. [3/31/2005]
1015	For micro systems, the end of record indicator must be a carriage return and line feed, in that sequence. [3/31/2005]
1020	The organ procurement organization provider number (record #1, positions 17-22) must be valid and may be alphanumeric. [3/31/2005]
1025	All dates (record #1, positions 23-29, 30-36, 45-51, and 52-58) must be in Julian format and legitimate. [3/31/2005]
1030	The fiscal year beginning date (record #1, positions 23-29) must be less than or equal to the fiscal year ending date (record #1, positions 30-36). [3/31/2005]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-216-94
TABLE 6 - EDITS

<u>Reject Code</u>	<u>Condition</u>
1035	The vendor code (record #1, positions 38-40) must be a valid code. [3/31/2005]
1055	All record identifiers (positions 1-20) must be unique. [3/31/2005]
1060	Only a Y or N is valid for fields which require a Yes/No response. [3/31/2005]
1065	Variable column (Worksheet B and Worksheet B-1) must have a corresponding type 2 record (Worksheet A label) with a matching line number. [3/31/2005]
1075	Cost center integrity must be maintained throughout the cost report. For subscripted lines, the relative position must be consistent throughout the cost report. [3/31/2005]
1080	For every line used on Worksheets A and B there must be a corresponding type 2 record. [3/31/2005]
1090	Fields requiring numeric data (numbers, tests, costs, FTEs, etc.) may not contain any alpha character. [3/31/2005]
1100	In all cases where the file includes both a total and the parts that comprise that total, each total must equal the sum of its parts. [3/31/2005]
1005S	The cost report ending date (Worksheet S, Part I, column 2, line 3) must be on or after December 31, 2004. [3/31/2005]
1015S	The cost report period beginning date (Worksheet S, Part I, column 1, line 3) must precede the cost report ending date (Worksheet S, Part I, column 2, line 3). [3/31/2005]
1020S	The organ procurement organization or histocompatibility lab name, provider number, and participation date (Worksheet S, Part I, lines 1, 2, 4 columns 1, 2, and 4, respectively) must be present and valid (the appropriate provider number range). [3/31/2005]
1000A	All amounts reported on Worksheet A, columns 1-2, line 26, must be greater than or equal to zero. [3/31/2005]
1020A	For reclassifications reported on Worksheet A-4, the sum of all increases (column 4) must equal the sum of all decreases (column 7). [3/31/2005]
1025A	For each line on Worksheet A-4, if there is an entry in columns 3, 4, 6, or 7, there must be an entry in column 1. There must be an entry on each line of column 4 for each entry in column 3 (and vice versa), and there must be an entry on each line of column 7 for each entry in column 6 (and vice versa). [3/31/2005]
1040A	For Worksheet A-5 adjustments on lines 1-3, and 5-14, if either column 2 or 4 has an entry, then both columns 2 and 4 must have entries, and if any one of columns 0, 1, 2, or 4 for lines 15-16 and subscripts thereof has an entry, then all columns 0, 1, 2, and 4 must have entries. Only valid line numbers may be used in column 4. [3/31/2005]
1045A	If there are any transactions with related organizations or home offices as defined in CMS Pub. 15-I, chapter 10 (Supplemental Worksheet A-5-1, Part A, column 1, line 1 is "Y"), Supplemental Worksheet A-5-1, Part B, columns 4 or 5, sum of lines 1-4 must be greater than zero; and Part C, column 1, any one of lines 1-4 must contain any one of alpha characters A through G. Conversely, if Supplemental Worksheet A-5-1, Part A, column 1, line 1 is "N", Supplemental Worksheet A-5-1, Parts B and C must not be completed. [3/31/2005]

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TABLE 6 - EDITS

<u>Reject Code</u>	<u>Condition</u>
1000B	On Worksheet B-1, all statistical amounts must be greater than or equal to zero. [3/31/2005]
1005B	Worksheet B, column 11, line 16 must be greater than zero. [3/31/2005]
1000C	Worksheet C, line 2 must be greater than or equal to Worksheet C, line 1. [3/31/2005]

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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, note form, or any other manner as may be required by your fiscal intermediary (FI). Failure to clear these errors in a timely fashion, as determined by your FI, may be grounds for withholding payments.

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

<u>Cost Center</u>	<u>Line</u>	<u>Code</u>
Cap Costs-Bldg & Fixt	1	0100
Cap Costs-Mvble Equip	2	0200
Employee Benefits	3	0300
Administrative and General	4	0400
Operation and Maintenance of Plant	5	0500
Housekeeping	6	0600
Medical Supplies	7	0700
Other Overhead	8	0800-0819
Procurement Coordinators	9	0900
Professional Education	10	1000
Public Education	11	1100
Other Acquisitions	12	1200-1219
Kidney Acquisition	13	1300

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-216-94
TABLE 6 - EDITS

<u>Edit</u>	<u>Condition</u>	<u>Line</u>	<u>Code</u>
	<u>Cost Center</u>		
	Tissue Typing Laboratory	14	1400
	Liver Acquisition	15	1500
	Heart Acquisition	16	1600
	Pancreas Acquisition	17	1700
	Lung Acquisition	18	1800
	Other Acquisition	19	1900-1909
	Other Acquisition	20	2000-2009
	Research	21	2100
	Blood Bank	22	2200
	Laboratory	23	2300
	Dialysis Unit	24	2400
	Other Non-Reimbursable	25	2500-2509
2035	The administrative and general standard cost center code (0400) may appear only on line 4. [3/31/2005]		
2040	All calendar format dates must be edited for 10 character format, e.g., 01/01/1996 (MM/DD/YYYY). [3/31/2005]		
2045	All dates must be possible, e.g., no "00", no "30", or "31" of February. [3/31/97]		
2005S	The combined amount due the provider or program (Worksheet D, line 8, columns 1 and 2) should not equal zero. [3/31/2005]		
2015S	The organ procurement organization participation date and the histocompatibility laboratory participation date (see cost report instructions) (Worksheet S, column 4, line 4) should be on or before the cost report beginning date (Worksheet S, column 1, line 3). [3/31/2005]		
2020S	The length of the cost reporting period should be greater than 27 days and less than 459 days. [3/31/2005]		
2045S	Worksheet S, line 4, column 1 (type of control) must have a value of 1 through 12. (See Table 3B.) [3/31/2005]		
2100S	The following statistics from Worksheet S-1, Part I should be greater than zero:		
	a. Total number of kidneys retrieved for organ procurement organization (column 3, line 1) [3/31/2005]		
2110S	The following statistics from Worksheet S-1, Part II should be greater than zero:		
	a. Total number of tests performed by histocompatibility laboratory (column 1, line 1) [3/31/2005]		

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 216-94
TABLE 6 - EDITS

<u>Edit</u>	<u>Condition</u>
2120S	The following statistics from Worksheet S-1, Part III should be greater than zero: a. Total number of full time equivalents (column 1, line 2) [3/31/2005]
2000A	Worksheet A-4, column 1 (reclassification code) must be alpha characters. [3/31/2005]
2005A	If worksheet A-2 (when completed for kidneys), line 18, sum of columns 1 and 2 is greater than zero, then each worksheet A-2 (when completed for liver, heart, pancreas, lung, & other organs, respectively), line 18, sum of columns 1 and 2 must also be greater than zero. [3/31/2005]
2020A	Supplemental Worksheet A-5-1, Part A, must contain a "Y" or "N" response. [3/31/2005]
2000B	At least one cost center description (lines 1-3), at least one statistical basis label (lines 4-5), and one statistical basis code (line 6) must be present for each general service cost center. This edit applies to all general service cost centers required and/or listed. [3/31/2005]
2005B	b. The column numbering among these worksheets must be consistent. For example, data in capital related costs - buildings and fixtures is identified as coming from column 1 on all applicable worksheets. [3/31/2005]
2000F	Total assets on Worksheet E (line 33, sum of column 1) must equal total liabilities and fund balances (line 59, sum of columns 1). [3/31/2005]
2005F	Net income or loss (Worksheet E-2, column 2, line 29) should not equal zero. [3/31/2005]

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.