

Medicare Provider Reimbursement Manual

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

Department of Health and
Human Services (DHHS)
Centers for Medicare and
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<u>HEADER SECTION NUMBERS</u>	<u>PAGES TO INSERT</u>	<u>PAGES TO DELETE</u>
3302.1 - 3302.3 (Cont.)	33-5.2 - 33-6 (2 pp.)	33-5.2 - 33-6 (2 pp.)
3312 - 3316	33-21 - 33-22 (2 pp.)	33-21 - 33-22 (2 pp.)
3390 (Cont.) - 3390 (Cont.)	33-303 - 33-304 (2 pp.)	33-303 - 33-304 (2 pp.)
3395 (Cont.) - 3395 (Cont.)	33-505 - 33-506 (2 pp.)	33-505 - 33-506 (2 pp.)
	33-513 - 33-514 (2 pp.)	33-513 - 33-514 (2 pp.)
	33-527 - 33-532 (6 pp.)	33-527 - 33-532 (6 pp.)

NEW MATERIAL--EFFECTIVE DATE: Cost Reporting Periods Ending on or After December 31, 2020.

This transmittal clarifies and makes corrections to Chapter 33, Organ Procurement Organizations (OPOs) and independent Histocompatibility Laboratories (Labs) Cost Report, Form CMS-216-94, effective for cost reporting periods ending on or after December 31, 2020.

Revisions include:

Worksheet S, Part II:

- Assigned line numbers to existing data fields in order to capture information in the electronic cost report (ECR) file.

Worksheet D:

- Revised the sequestration adjustment instructions in accordance with §3709 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, updated with §102 of the Consolidated Appropriations Act, 2021, signed into law on December 27, 2020 temporarily suspending the 2 percent payment adjustment currently applied to all Medicare services. The suspension is effective from May 1, 2020 through March 31, 2021.

Edits

- Added edits: 1100S, 1105S, 1110S, 1120S, 1130S, 1140S, 2200S.

REVISED ELECTRONIC SPECIFICATIONS EFFECTIVE DATE: Changes to the electronic reporting specifications are effective for cost reporting periods ending on or after December 31, 2020.

DISCLAIMER: The revision date and transmittal number apply to the red *italicized material* only. Any other material was previously published and remains unchanged.

CHAPTER 33

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

	<u>Section</u>
General.....	3300
Recommended Sequence for Completing OPO/Lab Cost Report	3301
Rounding Standards for Fractional Computations.....	3301.1
Worksheet S - Organ Procurement Organization/ Histocompatibility Laboratory General Data and Certification Statement	3302
Part I - General.....	3302.1
Part II - Certification by Officer or Administrator of Facility	3302.2
Part III – Settlement Summary	3302.3
Worksheet S-1 - Organ Procurement Organization/ Histocompatibility Laboratory Identification Data.....	3303
Part I - OPO Statistics (To be completed by OPOs only).....	3303.1
Part II - Lab Statistics (To be completed by Labs only)	3303.2
Part III - Full Time Equivalent Employees (FTEs)	3303.3
Worksheet A - Reclassification and Adjustment of Trial Balance of Expenses	3304
Worksheet A-1 - Administrative and General Expenses	3305
Worksheet A-2 - Organ Acquisition Costs (OPOs only).....	3306
Worksheet A-3 - Tissue Typing Laboratory Costs	3307
Worksheet A-4 - Reclassifications.....	3308
Worksheet A-5 - Adjustments to Expenses	3309
Worksheet A-6 - Capital Expenditures and Depreciation Reconciliation	3310
Worksheet B - Cost Allocation - General Service Costs and Worksheet B-1 - Cost Allocation - Statistical Basis	3311
Worksheet C - Computation of Medicare Cost.....	3312
Worksheet D - Calculation of Reimbursement Settlement.....	3313
Worksheet E - Balance Sheet.....	3314
Worksheet E-1 - Statement of Operating Expenses and Revenues	3315
Worksheet E-2 - Statement of Revenues and Expenses	3316
Supplemental Worksheet A-5-1 - Statement of Costs of Services from Related Organizations and Home Office Costs.....	3317
Kidney Placement Efforts - Documentation Requirements.....	3318
Worksheet S-2 - Provider Reimbursement Questionnaire.....	3319
Exhibit 1 - Form CMS-216-94 Worksheets.....	3390
Electronic Reporting Specifications for Form CMS-216-94	3395

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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. Effective for cost reporting periods ending on or after March 31, 2005, the electronic cost report (ECR) file is considered the official means of cost report submission.

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

- o Independent OPO,
- o Independent histocompatibility laboratory, and
- o Independent organizations which operate both an OPO and a Lab that have two CMS certification numbers (CCNs) 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. 15-2, Cost to Related Organization chapter 10. These forms are not to be used by any hospital-based OPOs.

An OPO that only performs kidney procurement functions (and has no cost associated with other organizations or other non-renal activities) can bypass the allocation Worksheets B and B-1. Flow the cost directly from the trial balance of expenses (Worksheet A) to the total cost applicable to kidney acquisition (Worksheet C).

An OPO that performs organ procurement for renal and non-renal organs must complete a separate Worksheet A-2 for each type of organ. The OPO must go through cost finding to ensure that overhead is allocated to all types of organ acquisition. 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.

A lab that only performs tissue typing tests (renal and non-renal) 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. Flow the cost directly from the trial balance of expenses (Worksheet A) to the total cost applicable to tissue typing lab (Worksheet C). The Medicare kidney related cost of the lab services 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.

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0102 (Expires 09/30/2020). The time required to complete this information collection is estimated average 45 hours per response, including the time to review instructions; search existing data resources; gather the data needed; and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: Centers for Medicare and Medicaid Services, PRA Reports Clearance Officer, 7500 Security Boulevard, Mail Stop C4-26-05, Baltimore, Md. 21244-1850. Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.

3301. RECOMMENDED SEQUENCE FOR COMPLETING OPO/LAB COST REPORT

Part I - General Statistics and Expense Reclassifications
and Adjustments (To Be Followed By All OPOs/Labs)

<u>Step No.</u>	<u>Worksheet</u>	<u>Instructions</u>
1	S, Part I General	Complete Part I - General except for certification statement.
2	S-1, Part I OPO	OPOs complete Part I.
3	S-1, Part II Labs	Labs complete Part II.
4	S-1, Part III FTEs	All complete Part III.
5	S-2	Complete entire worksheet.
6	A-1	Complete entire worksheet.
7	A-2	OPOs complete entire worksheet. (One form must be completed for each type of organ acquisition.)
8	A-3	Labs complete entire worksheet.
9	A	Complete columns 1 through 3, lines 1 through 26.
10	A-4	Complete, if applicable.
11	A	Complete columns 4 and 5, lines 1 through 26.
12	A-5	Complete entire worksheet.
13	Supplemental A-5-1	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.
14	A	Complete columns 6 and 7, lines 1 through 26.
15	A-6	Complete entire worksheet 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 a 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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Part IV - Calculation of Reimbursement Settlement to OPOs/Labs

<u>Step No.</u>	<u>Worksheet</u>	<u>Instructions</u>
1	D	Complete entire worksheet and columns as appropriate.
2	E	OPOs/Labs complete the worksheet. Where multiple funds are maintained, combine in the general fund.
3	E-1	Complete entire worksheet.
4	E-2	Complete entire worksheet.
5	S, Part II	Complete certification statement.
6	S, Part III	Complete settlement summary.

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 4 decimal places
 - a. Sequestration (e.g., 2.092 percent is expressed as .0209)
3. Round to 6 decimal places
 - a. Ratios (e.g., unit cost multipliers, cost/charge ratios)
 - b. Ratios (Medicare kidneys to total kidneys)

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/
HISTOCOMPATIBILITY LABORATORY GENERAL DATA AND
CERTIFICATION STATEMENT

3302.1 Part I - General.--

Apply the following definitions:

Organ Procurement Organization.--An independent OPO is an organization which performs or coordinates the procurement, preservation, and transport of organs and maintains a system for locating prospective beneficiaries for available organs (see 42 CFR 486.302).

Laboratory or Histocompatibility Lab or Tissue Typing Lab.--An independent histocompatibility lab is a laboratory meeting the provisions of 42 CFR 493.1278.

Line 1.--Enter the full name of the independent OPO or independent Lab in column 1. Enter the OPO or Lab provider CCN in column 2. The provider CCN consists of two digits followed by either a P or an HL, followed by two or more digits. (00-P-000 or 00-HL-00)

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. 15-2, §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 cost report from a provider which voluntarily or involuntarily ceases to participate in the health insurance program or changes ownership is due no later than 5 months following the effective date of the termination of the provider agreement or change of ownership.

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.

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

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

Column 3.--Type of Provider--Enter the number which corresponds to the type of provider as defined above. 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.

Note: When an independent organization operates both an OPO and a Lab that have two CCN's within the same administration, enter the OPO information on line 4 and the Lab on subscripted line 4.01.

3302.2 Part II - Certification by Chief Financial Officer or Administrator of Facility.— Effective for cost reporting periods ending on or after December 31, 2017--(1) A provider that is required to file an *electronically prepared* cost report may elect to electronically submit the settlement summary and certification statement with an electronic signature of the provider's administrator or chief financial officer.

This certification is read, prepared, and signed by a Chief Financial Officer or administrator of the OPO/Lab after the cost report has been completed in its entirety.

LINE DESCRIPTIONS

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

- sign in column 1 as provided in 42 CFR 413.24(f)(4)(iv)(C)(1); and enter Y in column 2 to check the electronic signature checkbox to transmit the OPO/Lab cost report electronically with an electronic signature; or*
- sign in column 1 as provided in 42 CFR 413.24(f)(4)(iv)(C)(1); and enter Y in column 2 to check the electronic signature checkbox to submit the OPO/Lab cost report with an electronic signature; or*
- sign in column 1 as provided in 42 CFR 413.24(f)(4)(iv)(C)(2); and make no entry in column 2 to submit the OPO/Lab cost report with an original signature.*

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

3302.3 Part III - Settlement Summary.

Line 1.--Enter the balance due to or from the OPO/Lab. Transfer the settlement amounts from Worksheet D, line 8 (organ acquisition from column 1 and tissue typing from column 2).

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3303. WORKSHEET S-1 - ORGAN PROCUREMENT ORGANIZATION/
HISTOCOMPATIBILITY 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. Kidneys transplanted "en bloc" must be counted as one organ for allocation purposes.

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 were 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 procurement is attempted and no kidneys are excised because they were determined to be nonviable, 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.

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 VA hospital in your retrieval area. Include this number in the total viable kidneys on line 3. A kidney sent to another OPO, and subsequently sent to a VA or military hospital, is counted as a VA/military kidney by the second OPO, not the originating OPO.

Note: OPOs that have an agreement with military and Veteran's Affairs (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 hospital or VA hospital on line 5. These kidneys must also be shown as a local retrieval on lines 1, 2, and 3, as applicable, and counted as sent to the military or VA hospital. In these cases, no revenue is shown. See CMS Pub. 15-1, Chapter 31, Organ Donation and Transplant Reimbursement §3114 for an exception to this instruction.

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

Line 7.--Enter Y or N in column 1, was payment received for kidneys furnished to foreign countries and included on line 4? Enter the total number of kidneys furnished to foreign countries in column 2 and the amount of payment received in column 3. 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.--For each organ identified enter in column 1, the total number of organs/tissues (not kidneys) retrieved and/ or processed administratively. Organs transplanted "en bloc" must be counted as one organ for allocation purposes. Enter in column 2, the number of organs/tissue that were retrieved, but not used for transplant. Enter in column 3, 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 Labs 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).--

Lines 1 through 1.03.--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. Enter in column 2, the corresponding FTEs for Administrative employees listed in column 1, lines 1 through 1.03. These FTEs correspond with the salaries shown on Worksheet A, lines 3 through 7, which includes Worksheet A-1. Enter in column 4, the corresponding FTEs for OPO employees listed in column 3, lines 1 through 1.03. These FTEs correspond with the salaries shown on all Worksheet A-2s for all types of organ acquisitions. Enter in column 6, the corresponding FTEs for Lab employees listed in column 5, lines 1 through 1.03. These FTEs 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 lines 1 through 1.03.

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 OPO/Labs accounting records. It also provides for the necessary reclassifications 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.

A provider may elect to use different cost centers for allocation purposes in accordance with CMS Pub. 15-1, §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.

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 216-94 provides for preprinted cost center descriptions that may apply to OPO/Lab 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 cost center descriptions are hereafter referred to as the standard cost centers. Additional cost center descriptions identified as "Other..." that have a general meaning will hereafter be referred to as nonstandard labels. These nonstandard cost centers allow for situations where no match in meaning to the standard cost centers can be found.

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

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). Include all fringe benefits paid to employees in column 2. The sum of columns 1 and 2 must equal column 3. See CMS Pub. 15-1, §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.

Column 2.--Include all other expenses not identified in column 1.

Column 3.--This amount represents the total expenses, the sum of columns 1 and 2 for each cost center. Each cost center should agree with the working trial balance of expenses for that classification. Prepare a supplemental workpaper which details the OPO/Lab expense accounts that tie into the cost centers shown on Worksheet A. Line 26, column 3, must agree with total operating expenses on the working trial balance.

Column 4.--Enter any reclassifications that 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.

Column 5.--For each cost center, enter the amount in column 3 plus or minus the amount in column 4 (increase or decrease).

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.--Add or subtract the amount in column 6 from the amount in column 5 and enter the result in column 7.

Line Descriptions

Line 1.--This cost center includes amounts for depreciation and leases and rentals for the use of the facility. It may also include taxes, interest and insurance on land and buildings. Do not include costs for the repair and maintenance of the facility.

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.

Note: Other costs associated with taxes, interest, rentals, leases, and insurance not included in lines 1 or 2 above, are reported on Worksheet A-1 as A&G costs.

Line 3.--Enter in column 1, the salaries of employees working on employee benefits or personnel matters, etc. Enter the costs of other employee benefits in column 2, e.g., hospitalization insurance and pension plans.

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.--Enter in column 1, the salaries of maintenance personnel, plant engineers, etc. Enter in column 2, the costs for maintenance supplies, heat, light, power, and any other costs that relate to the physical functioning of the OPO/Lab. Do not include costs incurred for capital repairs.

Line 6.--Enter in column 1, 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 in column 1, the total salaries of employees working in central supply and enter in column 2, the cost of medical supplies.

Line 8.--Enter general overhead costs that cannot be properly identified on one of the lines mentioned above. Detail the cost of items included with supporting documentation. Report salary amounts in column 1 and other costs in column 2.

Line 9.--This cost center includes all of the salaries and other direct costs (personal travel allowances, bonus, etc.) of the procurement coordinators. Enter in column 1, the salaries and enter in column 2, the other direct costs.

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. Accordingly, show costs for the acquisition of non-renal organs on lines 15 through 20.

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 18.--Enter in columns 1, 2, and 3 the total amount shown on Worksheet A-2, columns 1, 2, and 3, line 23 accordingly. A separate Worksheet A-2 is completed for each type of renal and non-renal organ acquisition.

Line 19.--Enter other acquisitions not identified on lines 15 through 18. Subscript this line for each additional non-renal organ as needed.

Line 20.--For cost reporting periods beginning on or after May 1, 2012, do not use this line. Use subscripts of line 19.

Line 21.--Include the costs of non-reimbursable research. See CMS Pub. 15-1, Chapter 5 Research Costs 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.

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Line 25.--Use this line to record other non-reimbursable activities not shown on this worksheet. Indicate the type of activity and if there is more than one activity, provide a separate schedule for each.

Line 26.--Enter the total of line 1 through 25 for each of the columns 1 through 7. The amounts shown in column 7 are transferred as follows:

1. If any of the costs shown on lines 1 through 12 need to be allocated to more than one of the cost centers shown on lines 13 through 25, transfer the amounts in column 7 to the appropriate columns on Worksheet B. It is necessary to transfer costs to Worksheet B in all cases where expenses must be allocated between an OPO and a dialysis unit or kidney foundation or any other activity other than kidney transplant services. It is also necessary to allocate expenses if the OPO procures non-renal organs in addition to its renal organs. In the case of a laboratory, it is necessary to transfer cost to Worksheet B when expenses must be allocated between the tissue typing laboratory and clinical laboratory. It is also necessary to transfer lab costs to Worksheet B where overhead cost must be allocated between the lab and the blood bank.

2. If the OPO's sole function is to provide the organ procurement services listed in §3302.1, item 1, and costs do not need to be allocated to a tissue typing lab, non-reimbursable cost center or non-renal organs, then total costs as shown on line 26, column 7, can be transferred directly to Worksheet C, Part I, column 1, line 4. If any cost needs to be allocated to another cost center, then the costs in column 7 must be transferred to Worksheet B.

3. If the typing lab's sole function is that of tissue typing and the lab does not provide clinical lab services and must not allocate costs to research or blood bank or any non-reimbursable cost center, then transfer the total cost as shown on column 7, line 26, to Worksheet C, Part II column 1, line 4. If any cost needs to be allocated to another cost center, then the cost in column 7 must be transferred to Worksheet B.

3305. WORKSHEET A-1 - ADMINISTRATIVE AND GENERAL EXPENSES

This worksheet provides for a detailed list of administrative and general (A&G) expenses.

Columns 1, 2, and 3.--The same explanation applies as shown in §3304 for columns 1 2, and 3 of Worksheet A.

Line 1.--Enter the salaries and other costs of the medical director who has responsibility for the operation of the entire Lab, OPO or blood bank. If the costs of the medical director are solely for the tissue typing lab, do not report those cost on this line but report them on Worksheet A-3, line 1. If the medical director performs actual testing (non-administrative functions), allocate his/her salary between this line and the appropriate line on Worksheet A.

Line 2.--Enter the salaries and other costs of the administrator, executive director (not medical director), officer, or individual who is responsible for the non-medical operation of the OPO/Lab. If the medical director and administrator's duties are performed by the same person, enter the salary and other costs on line 1.

Line 3.--Enter the total costs for home office or central administration that were allocated and recorded on your books throughout the cost reporting period. Adjustments resulting from the Home Office Cost Statement are made on supplemental Worksheet A-5-1.

Line 4.--Enter the data processing costs associated with the management and accounting functions. Do not include the cost of registering potential recipients, maintaining and utilizing the services of the United Network for Organ Sharing (UNOS) or a similar network, and time sharing expenses on this line. Those costs are shown on Worksheet A-2, line 11.

Lines 5 through 8.--List the salaries and other costs related to these functions. Do not include capital related leases and rent, they are reported or must be reclassified to Worksheet A, line 1.

Line 9.--Enter the expenses of attending meetings and seminars which are administrative in nature. Do not enter professional education costs for nurses and physicians or public awareness costs.

Line 10.--Enter insurance expenses (e.g., liability, and malpractice). Capital related insurance expenses (e.g., auto, building) must not be included on this line or if included must be reclassified to Worksheet A, line 1 or 2.

Line 11.--Enter the costs of travel, registration, and other expenses relating to the professional education of employees.

Line 12.--Enter the costs incurred for advertising and promotion of non-renal related activities, e.g., blood bank promotions and dialysis unit advertising.

Lines 13 through 19.--Costs included on these lines that pertain to capital costs must be reclassified on Worksheet A.

Line 20.--Transfer the totals of columns 1, 2, and 3 to Worksheet A, columns 1, 2, and 3, line 4.

3306. WORKSHEET A-2 - ORGAN ACQUISITION COSTS (OPOs only)

This worksheet provides for a detailed listing of organ acquisition costs. Complete Worksheet A-2 for each type of solid organ acquisition performed by the OPO by placing a checkmark in the appropriate box on the top of this worksheet. This worksheet is only for solid organs and does not apply to cornea and skin acquisitions.

Amounts Paid to Excision Hospitals.--A breakdown of hospital costs is necessary to properly report organ acquisition costs for each type of organ procured. Obtain detailed bills from the donor hospital. If the donor hospital does not sufficiently detail its bills, enter the identified costs on lines 1 through 8, and enter the balance on line 9. If the donor hospital excises and bills for more than renal organs on a single bill, the bill must be split by each type of organ procured. If there are costs on the bill that are exclusively identifiable to a specific organ, enter those costs directly on the appropriate Worksheet A-2. The remaining organ acquisition costs that are not specifically identified are allocated to renal and non-renal organs based on the number of organs retrieved. When both kidneys are procured from a donor, each kidney is counted as one organ for allocation purposes except when both kidneys are transplanted "en bloc" (i.e. into one recipient). Organs procured and transplanted "en bloc" are counted as one organ for allocation purposes. If two kidneys are procured and one kidney is usable and one is not, they are still counted as two kidneys (one viable and one nonviable). If prior to retrieval it is determined that the donor has only one viable kidney, count one kidney for allocation purposes. Count heart/lung procurement as one organ.

Lines 1 through 8.--These lines are self-explanatory and detail the costs billed by the donor hospitals.

Line 9. --Enter all other excision hospital costs. Identify the cost included on this line. If more than one line is necessary, subscript accordingly.

Line 10.--Enter the sum of lines 1 through 9.

Other Acquisition Costs

Line 11.--Enter the cost of registering potential recipients, maintaining and utilizing the services of the UNOS, or a similar network and time sharing expenses. Do not enter computer costs associated with the management or accounting functions. Those costs are entered on Worksheet A-1, line 4. If computer registry costs apply to more than one type of organ and the costs cannot be separately identified, enter the costs on Worksheet A, line 12, and allocate to all organs on Worksheet B.

Line 12.--Enter costs incurred for the evaluation of potential donors.

Line 13.--Self-explanatory.

Line 14.--Enter the costs associated with the perfusion lab, i.e., direct salaries and supplies. Enter these costs regardless of whether the lab was a contracted or purchased service or an in-house operation. When preservation applies to only one type of organ, enter the cost on line 14. However, when preservation costs apply to several types of organs, it must be placed on Worksheet A-2, line 14, for the appropriate organ.

Lines 15 and 16.--Use these lines when services are purchased from an independent or hospital-based lab. Costs of services purchased under agreement are reported on line 19 and must not be reported on lines 15 and 16. Show the cost for services provided by an in-house lab under tissue typing costs on Worksheet A-3.

Line 17.--Enter the total direct costs of importing organs from another OPO. Include any transportation costs associated with the receipt of the organ.

Line 18.--Enter all costs associated with the transportation of organs retrieved locally and exported outside of your retrieval area.

Line 19.--Enter costs of tissue typing purchased under agreement where the independent or hospital-based lab bills you for the service. Exclude costs shown on lines 15 and 16. If the lab bills the transplant hospital for the tests, do not complete this line.

Line 20.--Enter all costs for anesthesiologist professional fees.

Line 21.--Enter all other acquisition costs that have not been provided for above. Identify the costs included on this line. If more than one line is necessary, subscript accordingly.

Line 22.--Enter the sum of the amounts on lines 11 through 21.

Line 23.--Enter the sum of the amounts on lines 10 and 22. Transfer the total costs from columns 1 and 2, to Worksheet A, columns 1 and 2, lines 13 and 15 through 19 or 20, as appropriate.

3307. WORKSHEET A-3 - TISSUE TYPING LABORATORY COSTS

This worksheet provides for a detailed listing of tissue typing direct costs.

Line 1.--Enter the direct salary and other costs of the Medical Director of the tissue typing lab.

If the medical director's salary and other benefits are totally attributable to the tissue typing lab, then include the entire cost on Worksheet A-3, line 1.

If the Medical Director has management responsibility in addition to the tissue typing lab, then include all of the cost on Worksheet A-1, line 1.

If the Medical Director has management responsibility for both the tissue typing lab and clinical lab, then utilize a time study to calculate the cost applicable to each lab. If a time study is used, it must detail the services performed for each lab and the actual time spent performing the services (see CMS Pub. 15-1, chapter 23, Adequate Cost Data and Cost Finding §2313.2E). Retain the time study for future reference. If a time study is not available, place the cost on Worksheet A, line 8, and allocate on Worksheet B.

Line 2.--Enter the salaries and related cost of the technologist working in tissue typing only. If a technologist works in both tissue typing and an area other than tissue typing, a time study can be used to calculate the cost applicable to each cost center, or the cost can be placed on the "other overhead" cost center on Worksheet A, line 8, and allocated on Worksheet B.

Line 3.--Enter the salaries and other costs associated with the ongoing development of reagents. This includes local cell panel construction and maintenance, including freezing technique and local reagent (antibody) characterization. Other expenses of this nature are also included on this line.

Line 4.--Enter maintenance cost of equipment used only for tissue typing procedures.

Lines 5 through 10.--Include any expenses which cannot properly be reported on lines 1 through 4. If additional lines are needed subscript line 10.

Line 11.--Total tissue typing costs (sum of columns 1, 2, and 3, lines 1 through 10) are transferred to Worksheet A, columns 1, 2, and 3, line 14. Include on this line direct expenses only attributable to tissue typing and not related to the clinical lab or any other cost center on Worksheet A, lines 13 or 15 through 25.

3308. WORKSHEET A-4 - RECLASSIFICATIONS

This worksheet provides for the reclassification of expenses needed to effectuate a proper allocation of costs on Worksheet B.

The following are some examples of costs which must be reclassified on this worksheet.

1. Reclassify rental expense on a specific piece of movable equipment which was charged directly to the appropriate cost center on this worksheet to the Capital Costs - Movable Equipment cost center unless the OPO/Lab has identified and charged all depreciation and rental expense for all movable equipment to the appropriate cost centers. The OPO or Lab may not direct cost individual pieces of equipment, unless all equipment can be direct allocated.

2. The expenses related to medical directors in the A&G cost center and tissue typing technologies in the tissue typing lab may be reclassified on this worksheet if a time study can support the reclassification of costs between two different functions. Reclassification is also applicable to the lab medical director (in the tissue typing cost center) if the director is responsible for more than one type of lab.

3. Reclassify the costs of any other item which was posted to your accounting records, but is more appropriately included in another cost center for cost finding. For example, a procurement coordinator's salary and other costs related to non-renal organs which were included in kidney acquisition costs must be reclassified to the appropriate organ-type cost center(s).

4. Capital related costs of rental leases, taxes, insurance, and interest included in A&G must be reclassified to the capital-related expense cost centers.

Columns 4 and 7.--Transfer the amounts shown in these columns to the appropriate lines of Worksheet A, column 4.

3309. WORKSHEET A-5 - ADJUSTMENTS TO EXPENSES

This worksheet provides for adjustments to the expenses listed on Worksheet A, column 5, and are shown or summarized on Worksheet A, column 6. Make the required adjustments on the basis of cost or amount received. Enter the amount received only if the costs (including direct cost and all applicable overhead) cannot be determined. If the total direct and indirect cost can be determined, enter the cost. If cost is used, retain the calculation of the cost for future reference. Once an adjustment to an expense is made on the basis of cost, do not, in future periods, determine the required adjustment on the basis of revenue. Indicate the basis for the adjustment by entering an "A" for cost or a "B" for amount received. Line descriptions indicate the more common activities that affect allowable cost or result in costs incurred for reasons other than organ transplantation and thus require adjustments.

Types of adjustments entered on this worksheet include (1) adjustment to expenses to reflect actual cost incurred, (2) adjustment that constitute a recovery of costs through sales, charges, or fees, (3) adjustment to expenses in accordance with the Medicare principles of reimbursement, and (4) adjustments for those items that are provided for separately in the cost apportionment process.

When an adjustment to an expense affects more than one cost center, record the adjustment to each cost center on a separate line on Worksheet A-5.

Lines 1 and 2.--Do not consider discounts, allowances, refunds, and rebates a form of income. Use them to reduce the specific costs to which they apply in the accounting period in which the purchase occurs. (See CMS Pub. 15-1, chapter 8 Purchases Discounts and Allowances and Refunds.)

Line 3.--Enter the allowable home office costs which have been allocated to the OPO/Lab. The home office cost report on which the allocation is made must be submitted to the contractor. (See CMS Pub. 15-2, chapter 1, Depreciation §112.) For cost reporting periods beginning on or after January 1, 2015, do not use this line. Home office costs must be reported on Supplemental Worksheet A-5-1.

Line 4.--Obtain the amount to be entered on this line from Supplemental Worksheet A-5-1, Part B, column 6, line 5. Worksheet A-5-1, represents the detail of various cost centers to be adjusted on Worksheet A. (See CMS Pub. 15-1, chapter 10.)

Line 5.--Enter the total amount received from the procurement of any tissues such as corneas, bone, heart valves, pancreas islet, and skin. Do not offset income for solid organ acquisitions, such as livers, hearts, pancreas, and lungs, as they must go through cost finding on Worksheet B.

Line 6.--Remove the direct cost and applicable overhead of operating vending machines from allowable cost. If cost cannot be calculated, then income received may be used.

Line 7.--Use income received from the rental or lease of equipment to reduce the cost of specific equipment. When a building is owned or operated by the OPO/Lab and space is leased or rented, the preferable treatment is to establish a non-reimbursable cost center on Worksheet A, line 25. Record in this cost center the direct cost plus all applicable overhead of the rented or leased space. A separate calculation of the cost of leased space may be acceptable and the cost offset on line 7 of Worksheet A-5 when the amount of the adjustment is minor. Only in rare situations is the rental or lease income used as the offset on this line. If space is leased or rented to an outside organization for the provision of a service needed for kidney transplantation (such as a perfusion lab), then the income received from the organization for rent must be offset on this line.

Line 8.--Enter the amount of proceeds from the sale of organs which were retrieved exclusively for research (known prior to retrieval) and sold.

Line 9.--Enter the costs incurred for public relations not related to organ procurement. See CMS Pub 15-1, §2136 for an explanation of this area.

Line 10.--Offset revenue received from fees charged to attendees for OPO/Lab conducted seminars and meetings against A&G. If a good faith effort is made to recover the costs in the form of fees, CMS allows the costs not fully recovered.

Line 11.--The amount received from the sale of supplies to employees and others is a recovery of cost and must be offset against the specific expenses.

Line 12.--Offset the amount received in investment income against interest expense. (See CMS Pub. 15-1, chapter 2, Interest Expense)

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. 15-1, chapter 1 Depreciation.) 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 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 accumulated depreciation 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. 15-1, 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. 15-1, chapter 2, §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. 15-1, chapter 2, §132.) Do not complete for cost reporting periods ending on or after December 1, 1997.

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

Cost finding is the process of recasting the data derived from the accounts ordinarily kept by the facility to ascertain costs of the various types of services rendered. It is the determination of these costs by the allocation of direct costs and proration of indirect costs. The various cost finding methods recognized are outlined in 42 CFR 413.24. Worksheets B and B-1 have been designed to accommodate the step-down method of cost finding.

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. Per CMS Pub. 15-1, chapter 23, §2313, a provider can change the order of allocation and/or allocation basis, as appropriate, for the current cost reporting period if they submit a written request to their contractor, 90 days prior to the end of the reporting period and the contractor approves the request. The total costs of each combined group of cost centers are allocated in one process to the revenue producing and nonreimbursable cost centers.

On Worksheet B-1, enter on line 16 in each column the total statistical base over which the expenses are allocated. For example in column 2, Cap-Bldg, OP Plant & Housekeeping, enter on line 16 the total square feet of the facility. For all cost centers that column 2 costs should be allocated, enter that portion of the total statistical base applicable to each. The sum of the statistical base applied to each cost center receiving the services rendered must equal the total base entered on line 16. 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 and column 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 on Worksheet B, all costs that are allocated on the statistical basis of square feet (sum of Worksheet A, column 7, lines 1, 5 and 6). Enter on Worksheet B-1 using the statistical basis square feet, the actual square footage contained in each department or cost center. Include in the organ acquisition cost center the square footage for the area occupied by the coordinators, the direct clerical staff, files, etc.

Column 3.--Enter on Worksheet B, the costs from Worksheet A, column 7, line 2. The recommended statistical basis on Worksheet B-1 is the dollar value of capital related movable equipment located in each department.

Column 4.--Enter on Worksheet B, the costs from Worksheet A, column 7, line 3 that are allocated on the statistical basis of direct salaries. The direct salaries statistics on Worksheet B-1 generally are from Worksheet A, column 1 for each department. However, the salaries may 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.--Enter on Worksheet B, the costs from Worksheet A, column 7, line 7. The recommended statistical basis on Worksheet B-1 is costed requisition. Enter on Worksheet B-1, the costed requisition amount of medical supplies for each department.

Column 6.--Enter on Worksheet B, the costs of other overhead specified on Worksheet A, column 7, line 8. Other overhead costs are allocated on Worksheet B-1, using an appropriate basis. If Worksheet A, line 8 is subscripted, subscript column 6 accordingly.

Column 7.--Do not use for cost reporting periods beginning on or after May 1, 2012.

Column 8.--Enter on Worksheet B, the direct and indirect costs, sum of columns 1 through 7 associated with internal organ acquisitions. The total costs accumulated in column 8, line 2, 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 solid organs procured during the period including imported organs as well as nonviable organs. For overhead allocation purposes, count a heart/lung acquisition as one organ.

Column 9.--Enter the sum of columns 1 through 8, for each cost center on Worksheet B. The sum for each cost center is the accumulated cost statistic. Unless an adjustment is required, enter the sum for each cost center on Worksheet B-1, column 10 as the statistic for allocating A&G costs.

Columns 10 and 10A.--Accumulated costs are used to allocate A&G costs on Worksheet B, column 10. Enter the accumulated costs from Worksheet B, column 9 to Worksheet B-1, column 10. If an adjustment to the accumulated cost statistic on Worksheet B-1, column 10, is required to properly allocate A&G costs, enter the adjustment amount on Worksheet B-1, column 10A for the applicable cost center and adjust column 10 accordingly.

Note: In accordance with CMS Pub. 15-1 §2314, allocation of indirect costs to a cost center that includes only the cost of the Medicare portion would result in excessive assignment of indirect costs to the program. For example, when the transportation costs for non-renal organs and tissue typing materials are billed directly to the receiving transplant center and renal organs transportation costs remain at the OPO, the reconciliation column on Worksheet B-1, column 10A, should be used to reduce transportation costs from the accumulated cost statistic.

Column 11.--Enter on Worksheet B, the sum of columns 9 and 10. Total expenses in column 11 represent the full cost (direct and indirect) used for settlement purposes. Transfer kidney acquisition costs on line 3, to Worksheet C, Part I, line 4. Transfer the tissue typing lab costs on line 4, to Worksheet C, Part II, line 4. The remaining lines 5 through 14 are considered non-reimbursable costs.

Line Descriptions - (For lines 1 through 16, enter on Worksheet B, column 1)

Line 1.--Enter the general overhead costs from Worksheet A, column 7, sum of lines 1 through 8. These costs are allocated in columns 2 through 7 and 10. The sum of columns 2 through 7 and 10, line 1 must equal line 1, column 1. The costs in columns 2 through 7, line 1 are allocated to the cost centers listed on lines 2 through 14 or 15.

Line 2.--Enter the costs from Worksheet A, column 7, lines 9 through 12. 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 from Worksheet A, column 7, line 13. After the completion of overhead allocations, transfer the total costs in column 11 to Worksheet C, Part I, line 4.

Line 4.--Enter the total cost from Worksheet A, column 7, line 14. After the completion of overhead allocations, transfer the total costs in column 11 to Worksheet C, Part II, line 4.

Lines 5.--Enter the total cost from Worksheet A, column 7, line 15. This line captures the total costs (direct and indirect) of this nonreimbursable cost center.

Lines 6.--Enter the total cost from Worksheet A, column 7, line 16. This line captures the total costs (direct and indirect) of this nonreimbursable cost center.

Lines 7.--Enter the total cost from Worksheet A, column 7, line 17. This line captures the total costs (direct and indirect) of this nonreimbursable cost center.

Lines 8.--Enter the total cost from Worksheet A, column 7, line 18. This line captures the total costs (direct and indirect) of this nonreimbursable cost center.

Lines 9.--Enter the total cost from Worksheet A, column 7, line 19 or line 20. If Worksheet A, line 19 or 20 is subscripted, subscript line 9 accordingly. This line captures the total costs (direct and indirect) of this nonreimbursable cost center. Effective for cost reporting period beginning on or after May 1, 2012, Worksheet A, line 20 is not used.

Lines 10.--Enter the total cost from Worksheet A, column 7, line 21. This line captures the total costs (direct and indirect) of this nonreimbursable cost center.

Lines 11.--Enter the total cost from Worksheet A, column 7, line 22. This line captures the total costs (direct and indirect) of this nonreimbursable cost center.

Lines 12.--Enter the total cost from Worksheet A, column 7, line 23. This line captures the total costs (direct and indirect) of this nonreimbursable cost center.

Lines 13.--Enter the total cost from Worksheet A, column 7, line 24. This line captures the total costs (direct and indirect) of this nonreimbursable cost center.

Lines 14.--Enter the total cost from Worksheet A, column 7, line 25. If Worksheet A, line 25 is subscripted, subscript line 14 accordingly. This line captures the total costs (direct and indirect) of this nonreimbursable cost center.

Line 15.--Do not use for cost reporting periods beginning on or after May 1, 2012.

Line 16.--Enter in column 1, the sum of lines 1 through 14 or 15. This amount must agree with Worksheet A, column 7, line 26. Columns 2 through 8 and 10 are zero since the costs on line 1 are negative and are allocated to the cost centers in lines 2 through 14 or 15, as appropriate. Enter in column 11, the sum of lines 1 through 14 or 15

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.--Enter on Worksheet B-1 for each column, the result of dividing line 17 by line 16. This unit cost multiplier rounded to six (6) decimal places. Multiply the unit cost multiplier by that portion of the total statistics applicable to each cost center receiving the services rendered. Enter the result of each computation on Worksheet B, in the corresponding column and line.

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, VA 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 contractor and have been in effect prior to March 3, 1988. Kidneys reported on this line must also be included in total viable kidneys reported on line 1.

Line 3.--Divide the amount on line 2 by the amount on line 1 and enter the result, rounded to 6 decimal places.

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

Line 5.--Multiply the ratio on line 3 times the cost on line 4. Transfer the result to Worksheet D, column 1, line 1.

Part II - Tissue Typing Laboratory

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. 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 charges 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 charges 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 on line 2 only the kidney related charges starting with the effective date of cost reimbursement.

Line 3.--Divide the amount on line 2 by the amount on line 1 and enter the result, rounded to 6 decimal places.

Line 4.--Enter the total cost of the tissue typing lab from Worksheet B, column 11, line 4 or Worksheet A, column 7, line 26, as appropriate. (See instructions in §3304 for Worksheet A, column 7, and Worksheet A, line 26, item 3.)

Line 5.--Multiply the ratio on line 3 times the amount on line 4. Transfer the result to Worksheet D, column 2, line 1.

3313. WORKSHEET D - CALCULATION OF REIMBURSEMENT SETTLEMENT

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

Line 1, Column 2.--Enter the amount from Worksheet C, Part II, 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 VA hospitals. Foreign transplant centers, military, and VA hospitals are not in the Medicare program. Use the amounts received as a reduction of cost.

Line 3.--Enter the total reimbursable cost 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 line 3 minus line 4.

Line 6.--For cost reports that overlap or begin on or after April 1, 2013, enter the sequestration adjustment amount as (2 percent times (total days in the cost reporting period that occur during the sequestration period, divided by total days in the entire cost reporting period, rounded to four decimal places)) times Medicare reimbursable costs, line 5. When line 5 shows an amount due the program, make no adjustment on this line. *(Note: In accordance with §3709 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, updated with §102 of the Consolidated Appropriations Act, 2021, do not apply the sequestration adjustment to the period of May 1, 2020, through March 31, 2021.)*

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

Line 8.--Enter the net amount due to/from the OPO/Lab (line 5 minus the sum of 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 AND HOME OFFICE COSTS

In accordance with 42 CFR 413.17 (except as provided in 42 CFR 413.14(d)), 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. 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 or costs associated with the home office. (See CMS Pub. 15-1, chapter 10.)

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

Part B.--Costs applicable to services, facilities, and supplies furnished to you by a home office or other 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. 15-1, 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.

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

Column 3.--If the individual indicated in column 2 or the organization indicated in column 4 has a financial interest in the facility, enter the percent of ownership/control in such organization.

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

Column 5.--If the individual indicated in column 2 or the facility has a financial interest in the related organizations, enter the percent of ownership/control in such organization.

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

3318. KIDNEY PLACEMENT EFFORTS - DOCUMENTATION REQUIREMENTS

To ensure proper utilization and distribution of kidneys, OPOs and certified transplant centers (CTCs) furnishing organ procurement services for kidney transplants under the Medicare program must maintain adequate and verifiable records for each kidney retrieved and furnished to a Medicare patient. Since it is not possible to determine at the time of retrieval whether an individual kidney will be placed with a Medicare beneficiary, a placement effort record must be maintained for every kidney.

A. For each kidney retrieved, independent and hospital-based OPOs and CTCs must maintain a record (e.g., a log) showing the attempts to place the kidney with Medicare transplant patients and the final disposition of the kidney. Include the following information:

- o Name of individual making calls;
- o Name of donor;
- o Time (date, hour, minute, e.g., 11/18/86, 9:45 p.m.) of retrieval;
- o Name of donor center;
- o Name and telephone number of each OPO/CTC contacted as a potential user, including the name of the person talked to at the OPO/CTC and the time (date, hour, and minute) of contact;
- o Name of OPO or CTC that accepts the kidney and time and date sent;
- o Disposition of the kidney if not placed, i.e., non-viable; and
- o Age of kidney when shipped.

Attach to the log a copy of their computer printout on the kidney.

B. Independent and hospital-based OPOs and CTCs that are offered kidneys must maintain records (e.g., a log) containing the following information:

- o Name and telephone number of OPO or CTC offering the kidney;
- o Name of donor;
- o Time (date, hour, and minute) of retrieval or age of the organ at time of offering;
- o If accepted, indicate time accepted, name of recipient, and social security number (or health insurance number), or other identifying information; and
- o Reason kidney not accepted (if applicable).

C. Furnish the information in subsections A and B to the contractor upon request.

3319 WORKSHEET S-2 - PROVIDER REIMBURSEMENT QUESTIONNAIRE

This worksheet collects organizational, financial and statistical information previously reported on Form CMS-339. Where instructions for this worksheet direct the OPO/Lab to submit documentation/information, mail or otherwise transmit the requested documentation to the contractor with submission of the electronic cost report (ECR). The contractor has the right under §§1815(a) and 1833(e) of the Act to request any missing documentation.

NOTE: The responses on all lines in column 1 are “yes” or “no” unless otherwise indicated. When the instructions require documentation, indicate on the documentation the Worksheet S-2 line number the documentation supports.

Line 1.—Indicate whether the OPO/Lab filed a less than or greater than 12 month cost report due to a change of ownership? If yes, enter the date of the change in column 2. Enter in column 3 the date the 855A was submitted.

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

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

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

Line 4.--Indicate in column 1 whether the financial statements were prepared by a certified public accountant; enter “Y” for yes or “N” for no. If column 1 is yes, indicate the type of financial statements in column 2 by entering “A” for audited, “C” for compiled, or “R” for reviewed. Submit a complete copy of the financial statements (i.e., the independent public accountant’s opinion, the statements themselves, and the footnotes) with the cost report. If the financial statements are not available for submission with the cost report enter the date they will be available in column 3.

If column 1 is no, submit a copy of the internally prepared financial statements, and written statements of significant accounting policy and procedure changes affecting Medicare reimbursement which occurred during the cost reporting period. You may submit the changed accounting or administrative procedures manual in lieu of written statements.

Line 5.--Indicate whether the total expenses and total revenues reported on the cost report differ from those on the filed financial statements. Enter “Y” for yes or “N” for no in column 1. If you answer “Y” in column 1, submit reconciliation with the cost report.

Line 6.--Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.

Line 7.--Enter the employer/company name of the cost report preparer.

Line 8.--Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.

This page is reserved for future use.

EXHIBIT 1

The following is a listing of the Form CMS–216-94 worksheets and the page number location.

<u>Worksheets</u>	<u>Page(s)</u>
Wkst. S.....	33-303
Wkst. S-1.....	33-304
Wkst. S-2.....	33-304.1
Wkst. A	33-305
Wkst. A-1	33-306
Wkst. A-2	33-307
Wkst. A-3	33-308
Wkst. A-4	33-309
Wkst. A-5.....	33-310
Wkst. A-6.....	33-311
Wkst. B	33-312
Wkst. B-1	33-313
Wkst. C	33-314
Wkst. D	33-315
Wkst. E.....	33-316
Wkst. E-1	33-317
Wkst. E-2	33-318
Supp. Wkst. A-5-1	33-319

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ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 216-94
TABLE OF CONTENTS

	<u>Topic</u>	<u>Page(s)</u>
Table 1:	Record Specifications	33-503 - 33-508
Table 2:	Worksheet Indicators	33-509 - 33-511
Table 3:	List of Data Elements With Worksheet, Line, and Column Designations	33-512 - 33-520
Table 3A:	Worksheets Requiring No Input	33-521
Table 3B:	Tables to Worksheet S, Part I	33-521
Table 3C:	Lines That Cannot Be Subscripted	33-521 - 33-522
Table 4:	Reserved for future use	
Table 5:	Cost Center Coding	33-523 - 33-526
Table 6:	Edits:	
	Level I Edits	33-527 - 33-529
	Level II Edits	33-530 - 33-532

This page is reserved for future use.

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

The following are requirements for all records:

1. All alpha characters must be in upper case.
2. For micro systems, the end of record indicator must be a carriage return and line feed, in that sequence.
3. No record may exceed 60 characters.
4. The "Usage" column in all tables specifies the format of each data item as follows:

9 Numeric, greater than or equal to zero.

-9 Numeric, may be either greater than or less than 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.

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

1	2	3	4	5	6
123456789012345678901234567890123456789012345678901234567890					
1	1	01P002201427420152735A99P001201532020140274			
1	4	14:30			

Record #1: This is a cost report file submitted by CCN 01P002 for the period from October 1, 2014 (2014274) through September 30, 2015 (2015273). It is filed on the 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 re-approval and is an alpha character. Positions 39 and 40 will remain constant for approvals issued after the first test case. This file is prepared by the OPO on November 16, 2015 (2015320). The electronic cost report specifications, dated October 1, 2014 (2014274), are used to prepare this file.

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

FILE NAMING CONVENTION

Name each cost report ECR file in the following manner:

OPNNPNNN.YYLC, where

1. OP (OPO and Histocompatibility Lab electronic cost report) is constant;
2. NNXXNN is the 6 digit CCN consisting of two digits and a P, followed by three digits for an OPO or an OPO based Tissue Typing Lab, and two digits and an HL, followed by two digits for a Histocompatibility Lab.
3. YY is the year in which the 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.
5. C is the number of times this original cost report is being filed.

Name each cost report PI file in the following manner:

PINNNNNN.YYLC, where

1. PI (Print Image) is constant;
2. NNXXNN is the 6 digit CMS Certification Number;
3. YY is the year in which the provider's cost reporting period ends; and
4. L is a character variable (A-Z) to enable separate identification of files from OPOs with two or more cost reporting periods ending in the same calendar year.
5. C is the number of times this original cost report is being filed.

RECORD NAME: Type 1 Records - Record Number 1

	<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
1. Record Type	1	X	1	Constant "1"
2. Reserved	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. OPO/LAB CCN	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

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

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

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 <i>2020366 (December 31, 2020)</i> . Prior approvals <i>2019181</i> , 2017365, 2014121, 2013091, 2004366.

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	#2 – Reserved for future use.
3. Record Number	2	9	12-13	#3 – Vendor information; optional record for use by vendors. Left justified in positions 21 through 60. #4 – The time that the cost report is created. This is represented in military time as alpha numeric. Use positions 21 through 25. Example: 2:30PM is expressed as 14:30. #5 to #99 – Reserved for future use.
4. Spaces	7	X	14-20	Spaces (optional)
5. ID Information	40	X	21-60	Left justified to position 21.

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

RECORD NAME: Type 2 Records for Labels

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

The type 2 records contain 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 sub-column 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 sub-column 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 Non-label Data

	<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
1. Record Type	1	9	1	Constant "3"
2. Wkst. Indicator	7	X	2-8	Alphanumeric. Refer to Table 2.
3. Spaces	2	X	9-10	
4. Line Number	3	9	11-13	Numeric
5. Subline Number	2	9	14-15	Numeric
6. Column Number	3	X	16-18	Alphanumeric
7. Sub-column Number	2	9	19-20	Numeric
8. Field Data				
a. Alpha Data	36	X	21-56	Left justified. (Y or N for yes/no answers; dates must use MM/DD/YYYY format - slashes, no hyphens.) Refer to Table 6 for additional requirements for alpha data.
	4	X	57-60	Spaces (optional).
b. Numeric Data	16	9	21-36	Right justified. May contain embedded decimal point. Leading zeros are suppressed; trailing zeros to the right of the decimal point are not. 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.

	3A400010	1	0	TO RECLASS TISSUE TYPING	
	3A400010	1	1	A	
*	3A400010	1	3	13	
	3A400010	1	4		345632
*	3A400010	1	6	14	
	3A400010	1	7		434711
	3A500010	15	0	RCH & ISLETS	
	3A500010	15	1	A	
	3A500010	15	2		-3900
*	3A500010	15	4	9	
*	3A51000B	1	1	7	
	3A51000B	3	1	MEDICAL SUPPLIES	
	3A51000B	4	1		5000
	3A51000B	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	S000000	
S, Part I	S000001	
S, Part III	S000003	
S-1, Part I	S100001	
S-1, Part II	S100002	
S-1, Part III	S100003	
S-2	S200000	
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	

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

<u>Worksheet</u>	<u>Worksheet Indicator</u>
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

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. When more than one "other organ" is identified the 7th digit of the worksheet indicator will be (1 to 9). The first "other organ" indicator will always be zero. Two or more "other organ" indicators will be (1 to 9) (i.e. A20O000, A20O001).

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 Lab 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 Lab 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.

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.

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
WORKSHEET S				
<u>For Provider Use Only</u>				
Electronically filed cost report	1	1	1	X
Manually submitted cost report	2	1	1	X
If this is an amended cost report enter the number of times the provider resubmitted this cost report = (0-9)		1	1	9
<u>Contractor Use Only</u>				
Cost Report Status	4	1	1	X
Date Received	5	1	10	X
Contractor Number	6	1	5	X
Initial Report for this Provider CCN	7	1	1	X
Final Report for this Provider CCN	8	1	1	X
NPR Date	9	1	10	X
Contractor's Vendor Code	10	1	3	X
If line 1, column 1 is 4: Enter number of times reopened.	11	1	1	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 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
PO 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	X
Type of Provider (See Table 3B.)	4	3	2	X
Participation Date (MM/DD/YYYY)	4	4	10	X
<u>Part II</u>				
<i>Signature</i>	<i>1</i>	<i>1</i>	<i>36</i>	<i>X</i>
<i>Checkbox (enter "Y" or leave blank)</i>	<i>1</i>	<i>2</i>	<i>1</i>	<i>X</i>
<i>Printed Name</i>	<i>2</i>	<i>1</i>	<i>36</i>	<i>X</i>
<i>Title</i>	<i>3</i>	<i>1</i>	<i>36</i>	<i>X</i>
<i>Signature Date (MM/DD/YYYY)</i>	<i>4</i>	<i>1</i>	<i>10</i>	<i>X</i>
<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 nonviable)	1	1-3	9	9
Total number of kidneys included in line 1 that were non-viable	2	1-3	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 S-1 (Continued)				
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 S-2				
<u>Provider Organization and Operation</u>				
Has the OPO/Lab filed a less than or greater than 12 month cost report due to a change of ownership? (Y/N)	1	1	1	X
If yes, enter the date of change in column 2. (mm/dd/yyyy)	1	2	10	X
Enter in column 3 the date the 855 was submitted. (mm/dd/yyyy)	1	3	10	X
Has the OPO/Lab terminated participation in the Medicare program?	2	1	1	X
If yes, enter the termination date in column 2. (mm/dd/yyyy)	2	2	10	X
If column 1 is yes, enter in column 3 "V" for voluntary or "I" for involuntary	2	3	1	X
Is the OPO/Lab involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel or members of the board of directors through ownership, control, or family and other similar relationships? (Y/N)	3	1	1	X
<u>Financial Data and Supports</u>	4	1	1	X
Were the financial statements prepared by a certified public accountant? (Y/N)?	4	2	1	X
If yes, enter in column 2 "A" for audited, "C" for compiled or "R" for reviewed.	4	3	10	X
Submit a complete copy of financial statements or enter date available in column 3. (mm/dd/yyyy)	5	1	1	X
Are the cost report total expenses and total revenues different from those on the filed financial statements? (Y/N)				
<u>Cost Report Preparer Contact Information</u>				
Enter the preparer's information:				
First Name	6	1	36	X
Last Name	6	2	36	X
Title	6	3	36	X
Employer	7	1	36	X
Telephone Number	8	1	36	X
Email Address	8	2	36	X

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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 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				
Other excision hospital costs (specify)	9	0	36	X
Other acquisition costs (specify)	21	0	36	X
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	5	9(2).99
Reclassification amount	1-35	4	9	9
Decreases:				
Worksheet A line number	1-35	6	5	9(2).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	5	9(2).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	5	9(2).99
Expense item(s)	1-4	3	36	X
Amount included in Worksheet A	1-4	4	9	-9
Amount allowable in 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 Worksheet 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	2-14	2-8, 10	9	9
Reconciliation	2-14	10A	9	9
Costs to be allocated	17	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
- 2 = Proprietary, Corporation
- 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

- 1 = OPO
- 2 = LAB

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
S-2	All
A	1-7,9-11,13-18,21-24,26
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

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-216-94

TABLE 3C - LINES THAT CANNOT BE SUBSCRIPTED (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 pre-coded), 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 pre-code all "Other" lines.
- For cost centers, the order of choice must be standard first, then specific nonstandard, and finally the nonstandard "Other . . ."
- 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 Acquisitions	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)
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ORGAN ACQUISITION OVERHEAD

Other Acquisition	1200	(10)
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NONREIMBURSABLE COST CENTERS

Other Nonreimbursable	2500	(10)
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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]
<i>1100S</i>	<i>On Worksheet S-2, there must be a "Y" or "N" response in column 1, for each of lines 1 through 5. [06/30/2019]</i>
<i>1105S</i>	<i>If Worksheet S-2, column 1, line 1, is "Y", then columns 2 and 3 must contain a valid date (MM/DD/YYYY), and vice versa. [06/30/2019]</i>
<i>1110S</i>	<i>If Worksheet S-2, column 1, line 2, is "Y", then column 2 must contain a valid date (MM/DD/YYYY) and column 3 must contain a "V" or an "I", and vice versa. [06/30/2019]</i>
<i>1120S</i>	<i>If Worksheet S-2, column 1, line 3 is "N", then Worksheet A-5-1 must not be present. [06/30/2019]</i>
<i>1130S</i>	<i>If Worksheet S-2, column 1, line 3 is "Y", then Worksheet A-5-1, Part B, columns 4 or 5, sum of lines 1 through 4 must not equal zero, and Worksheet A-5-1, Part C, column 1, any one of lines 1 through 4 must contain one of the alpha characters A, B, C, D, E, F, or G. [06/30/2019]</i>
<i>1140S</i>	<i>If Worksheet S-2, column 1, line 4, is "Y", then column 2 must be "A", "C" or "R". If Worksheet S-2, column 1, line 4 is "N", then column 2 must be blank. [06/30/2019]</i>

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

<u>Reject Code</u>	<u>Condition</u>
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]
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, Parts I and II, line 1 must be greater than or equal to line 2. [3/31/2005]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-216-94
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>
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]
<i>2200S</i>	<i>Worksheet S-2, lines 6 through 8, all columns must be completed. [06/30/2019]</i>
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.