

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

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

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

The following are requirements for all records:

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

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

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

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

FILE NAMING CONVENTION

Name each cost report file in the following manner:

OPNNPNNN.YYL, where

1.A. OP (OPO Electronic Cost Report Electronic Cost Report) is constant;

OPNNHLNN.YYL, where

1.B. OP (OPO Electronic Cost Report used for Histocompatibility Laboratories) is constant;

2.A. NNPNNN is the 6 digit Medicare OPO provider number consisting of two digits followed by a P, followed three digits where the facility is an OPO or an OPO with an OPO based Tissue Typing Laboratory.

2.B. NNHLNN is the 6 digit Medicare Histocompatibility Laboratory provider number consisting of two digits followed by HL, followed two more digits.

3. YY is the year in which the provider's cost reporting period ends; and

4. L is a character variable (A-Z) to enable separate identification of files from OPO/HL with two or more cost reporting periods ending in the same calendar year.

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

RECORD NAME: Type 1 Records - Record Number 1

	<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
1. Record Type	1	X	1	Constant "1"
2. NPI	10	9	2-11	Numeric only
3. Spaces	1	X	12	
4. Record Number	1	X	13	Constant "1"
5. Spaces	3	X	14-16	
6. HHA Provider Number	6	9	17-22	Field must have 6 alphanumeric characters.
7. Fiscal Year Beginning Date	7	9	23-29	YYYYDDD - Julian date; first day covered by this cost report
8. Fiscal Year Ending Date	7	9	30-36	YYYYDDD - Julian date; last day covered by this cost report
9. MCR Version	1	9	37	Constant "7" (for FORM CMS-216-94)
10. Vendor Code	3	X	38-40	To be supplied upon approval. Refer to page 32-503.
11. Vendor Equipment	1	X	41	P = PC; M = Main Frame
12. Version Number	3	X	42-44	Version of extract software, e.g., 001=1st, 002=2nd, etc. or 101=1st, 102=2nd. The version number must be incremented by 1 with each recompile and release to client(s).
13. Creation Date	7	9	45-51	YYYYDDD - Julian date; date on which the file was created (extracted from the cost report)
14. ECR Spec. Date	7	9	52-58	YYYYDDD - Julian date; date of electronic cost report specifications used in producing each file. Valid for cost reporting periods ending on or after 2004366 (12/31/2004).

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

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

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

RECORD NAME: Type 2 Records for Labels

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

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

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

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

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

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

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

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

Type 2 records for Worksheet B-1, columns 1-8, and 10 for lines 1-6 are listed below. The numbers running vertical to line 1 descriptions are the general service cost center line designations.

LINE						
	1	2	3	4	5	<u>6</u>
2	CAP BLDG	OP PLANT &	HOUSEKEEP	SQUARE	FEET	1
3	CAP COSTS	MOVABLE	EQUIPMENT	DOLLAR	VALUE	2
4	EMPLOYEE	BENEFITS		ADJUST	SALARIES	3
5	MEDICAL	SUPPLIES		COSTED	REQUISIT	3
8	ORGAN	ACQUISITN	COSTS	NUMBER	ORGANS	3
10	ADMIN &	GENERAL		ACCUM	COSTS	3

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

Examples:

Worksheet A line labels with embedded cost center codes:

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

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

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

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

RECORD NAME: Type 3 Records for Nonlabel Data

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

A sample of type 3 records are below.

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

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

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

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

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

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

RECORD NAME: Type 4 Records - File Encryption

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

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

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

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

<u>Worksheet</u>	<u>Worksheet Indicator</u>	
S, Part I	S000001	
S, Part III	S000003	
S-1, Part I	S100001	
S-1, Part II	S100002	
S-1, Part III	S100003	
A	A000000	
A-1	A100000	
A-2	A200000	(b)
A-3	A300000	
A-4	A400010	(a)
A-5	A500010	
A-6, Part A	A60000A	
A-6, Part B	A60000B	
A-6, Part C	A60000C	
B-1 (For use in column headings)	B10000*	
B	B000000	
B-1	B100000	
C, Part I	C000001	
C, Part II	C000002	
D	D000000	
E	E000000	
E-1, Part I	E100001	
E-1, Part II	E100002	
E-2	E200000	

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

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

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

FOOTNOTES:

(a) Multiple Worksheets for Reclassifications Before Stepdown

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

(b) Multiple Worksheets A-2

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

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

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

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

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

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

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

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

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

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

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
WORKSHEET S				
<u>Part I</u>				
OPO or LAB Identification Data:				
Name	1	1	36	X
Medicare Provider Number	1	2	6	X
Street	1.01	1	36	X
P.O. Box	1.01	2	9	X
City	1.02	1	36	X
State	1.02	2	2	X
Zip Code	1.02	3	10	X
OPO based LAB Identification Data:				
Name	2	1	36	X
Medicare Provider Number	2	2	6	X
Street	2.01	1	36	X
P.O. Box	2.01	2	9	X
City	2.02	1	36	X
State	2.02	2	2	X
Zip Code	2.02	3	10	X
Cost reporting period beginning date (MM/DD/YYYY)	3	1	10	X
Cost reporting period ending date (MM/DD/YYYY)	3	2	10	X
Type of control (See Table 3B.)	4	1	2	9
Type of Provider (See Table 3B.)	4	3	2	9
Participation Date (MM/DD/YYYY)	4	4	10	X
<u>Part III</u>				
Balances due provider or program:	1	1-2	9	-9
WORKSHEET S-1				
<u>Part I</u>				
Total number of kidneys retrieved (viable and non viable)	1	1-3	9	9
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ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 216-94
 TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
 DESIGNATIONS

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
WORKSHEET S-1 (Continued)				
Total number of kidneys included in line 1 that were non-viable	2	1-3	9	9
Total number of kidneys included in line 3, column 3 that were exported out of local retrieval area	4	1-3	9	9
Total number of kidneys sent to military or DVA hospitals that were included in line 3, column 3	5	1-3	9	9
Amount received for kidneys listed in line 5	6	1-3	9	9
Was payment received for kidneys furnished to foreign countries and included on line 4, column 2. (Y/N)	7	1	1	X
If yes, total number of kidneys and amount received.	7	2-3	9	9
Total number of organs/tissue other than kidneys retrieved and administratively processed.	8-8.19	1	9	9
Nonviable Organs	8-8.19	2	9	9
Enter the amount of payment received for each type of organ.	8-8.19	3	9	9
<u>Part II</u>				
Total number of tests performed- all laboratory.	1	1	9	9
Total number of tests performed-tissue typing laboratory.	2	1	9	9
Total number of pre-transplant tests performed for kidney transplantation that are included in line 2.	3	1	9	9
Tissue typing pre-transplant tests performed for kidney transplant:				
Test Name	4-4.19	1	36	X
Number	4-4.19	2	9	9
<u>Part III</u>				
Text as needed for blank line	1.03-1.19	1,3,5	36	X
Total Full time equivalent employees	1-1.19	2,4,6	6	9(3).99
Total Full time equivalent employees	2	1	6	9(3).99

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

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

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

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

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

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

WORKSHEET A-6

Part A

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

Part B

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

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

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

* Refer to Table 1 for specifications and Table 2 for the worksheet identifier for column headings. There may be up to five type 2 records (3 for cost center name and 2 for the statistical basis) for each column. However, for any column that has less than five type 2 record entries, blank records or the word blank is not required to maximize each column record count.

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

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

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

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

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-216-94

TABLE 3A - WORKSHEETS REQUIRING NO INPUT

Worksheet B

TABLE 3B - TABLES TO WORKSHEET S, Part I

Type of Control

Type of Provider

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

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

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

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-216-94

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

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

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

INSTRUCTIONS FOR PROGRAMMERS

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

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

Additional guidelines are:

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

INSTRUCTIONS FOR PREPARERS

Coding of Cost Center Labels

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

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

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

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

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

Additional Guidelines

Categories

Make a selection from the proper category such as general service description for general service lines, organ acquisition overhead cost center descriptions for organ acquisition overhead cost center lines, etc.

Use of a Cost Center Coding Description More Than Once

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

Cost Center Coding and Line Restrictions

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

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

STANDARD COST CENTER DESCRIPTIONS AND CODES

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

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

STANDARD COST CENTER DESCRIPTIONS AND CODES (CONTINUED)

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

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

Medicare cost reports submitted electronically must be subjected to various edits, which are divided into two categories: Level I and level II edits. These include mathematical accuracy edits, certain minimum file requirements, and other data edits. Any vendor software that produces an electronic cost report file for Medicare OPOs and/or HLs must automate all of these edits. Failure to properly implement these edits may result in the suspension of a vendor's system certification until corrective action is taken. The vendor's software should provide meaningful error messages to notify the OPO or HL of the cause of every exception. The edit message generated by the vendor systems must contain the related 4 digit and 1 alpha character, and where indicated, the reject/edit code specified below. Any file containing a level I edit will be rejected by your fiscal intermediary without exception.

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

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

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

I. Level I Edits (Minimum File Requirements)

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

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

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

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

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

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

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

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

NOTE: CMS reserves the right to require additional edits to correct deficiencies that become evident after processing the data commences and, as needed, to meet user requirements.