

3300. GENERAL

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

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

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

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

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

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

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

3301. RECOMMENDED SEQUENCE FOR COMPLETING OPO/LAB COST REPORT

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

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

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

1	B and B-1	10-11	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	12	Complete entire worksheet.
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<u>Step No.</u>	<u>Worksheet</u>	<u>Page</u>	
<u>Part IV - Calculation Of Reimbursement Settlement To OPOs/Labs</u>			
1	D	12	Complete entire worksheet and columns as appropriate.
2	E	14	OPOs/Labs complete the worksheet. Where multiple funds are maintained, combine in the general fund.
3	E-1	15	Complete entire worksheet.
4	E-2	16	Complete entire worksheet.
5	Statistical Data	1	Complete certification statement.
6	<i>S, Part III</i>	1	<i>Complete settlement summary.</i>

3301.1. ROUNDING STANDARDS FOR FRACTIONAL COMPUTATIONS

Throughout the Medicare cost report, required computations result in the use of fractions. The following rounding standards must be employed for such computation.

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

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

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

3302.1 Part I - General.--

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

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

Apply the following definitions:

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

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

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

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

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

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

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

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

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

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

Line 4.--

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

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

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

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

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

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

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

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

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

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

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

Line 2.--Enter the number of nonviable kidneys retrieved and/or processed administratively. This includes kidneys that were not transplanted due to a defect and kidneys for which a recipient was not located. Do not include kidneys that are sent to a foreign country for transplant on this line. Include foreign kidneys on lines 1, 3, 4, and 6, as appropriate.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Column Descriptions

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

Column 1.--Include only those amounts for persons employed by the OPO/Lab. This includes all persons reported on Federal Tax Form 941. Do not include any payments to individuals who

are self-employed. Show only salaried and hourly wage employees on which taxes are withheld and paid in column 1.

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

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

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

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

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

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

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

Line Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Line 25.--Use this line to record other non-reimbursable activity 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, then 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 cost to Worksheet B when expenses must be allocated between the tissue typing lab and a clinical lab. 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, column 1, line 4. If any cost needs to be allocated to another cost center, then the costs in column 7 need to be transferred to Worksheet B.

3. If the tissue 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, column 2, line 4. If any cost needs to be allocated to another cost center, then the cost in column 7 needs to be transferred to Worksheet B.

3305. WORKSHEET A-1 - ADMINISTRATIVE AND GENERAL EXPENSES

This worksheet provides for a detailed listed 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. Include salaries and other costs for medical directors who have responsibilities for combined OPO/Labs or a tissue typing clinical lab and blood bank. Costs for a medical director solely responsible for a tissue typing lab are shown 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 which were allocated and recorded on your books. Adjustments resulting from the home office cost report are made on Supplemental Worksheet A-5-1 and appear in column 6 of Worksheet A.

Line 4.--Enter the computer 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. Costs included in line 6 for capital related leases and rent are reclassified on Worksheet A-4.

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., auto, building, liability, and malpractice). Costs included that pertain to capital related costs are reclassified on Worksheet A-4.

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

Line 12.--Enter costs incurred for advertising and promotion of non-kidney 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 are reclassified on Worksheet A-4.

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 internal organ acquisition. This worksheet is only for internal organs and does not apply to cornea and skin acquisitions. The top of the worksheet has six boxes. Place a checkmark in the single appropriate box to which the worksheet corresponds. A separate Worksheet A-2 must be completed for each type of internal organ acquisition performed by the OPO.

Amounts Paid to Excision Hospitals.--A breakdown of hospital costs is necessary. If the donor hospital does not sufficiently detail its bills, list available costs and show the balance on line 9. Attempt to obtain detailed bills from the donor hospital. Where multiple types of organs are billed by the excising hospital on a single bill, the bill must be split by type of organ procured. Pediatric kidneys procured for transplantation "En Bloc" are to be counted as one kidney for allocation purposes. If there are costs on the bill that are exclusively identifiable to a specific organ, associate those costs directly to that type of organ. The remaining component costs of the bill not specifically identified allocate to the proper component based on the number

of organs retrieved. For each organ procurement, of both kidneys, count kidneys as two organs for allocation purposes. If one is usable and one is not, they are still counted as two kidneys (one viable and one nonviable). If a retrieval is known in advance to have only one potential kidney, count one kidney for allocation purposes. Count a heart/lung procurement as one organ.

Lines 1 through 9.--These lines are self explanatory and detail the costs billed by the donor hospitals to you.

Other Acquisition Costs

Line 11.--Enter 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. Do not enter computer costs associated with the management or accounting functions. Those costs are entered on Worksheet A-1, line 4. Where computer registry costs apply to more than one type of organ and it is indeterminable as to which organ type the costs are associated with, place 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 only when services are purchased from an independent or hospital-based lab. 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. It includes 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, provide a separate schedule.

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

Line 23.--Transfer total costs to Worksheet A, columns 1, 2, and 3, lines 13 and 15 through 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 laboratory.

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 study is used, it must detail the services performed for each lab and a realistic estimate of the effort involved. Retain the study for future reference. Enter the actual reclassification on Worksheet A-4 and transfer the amounts to Worksheet A, column 4, lines 14 and 23.

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, then a study can be used to calculate the cost applicable to each cost center, or the cost can be placed on the blank line, 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 on this line.

Line 4.--Enter maintenance cost of equipment used only for tissue typing procedures. If equipment is used for other than tissue typing, include the cost on Worksheet A, line 5. See §3304, line 5 for details.

Lines 6 through 10.--Include any expenses which cannot properly be combined with lines 1 through 4. If additional lines are needed, detail the items below line 11 or on a separate page.

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 costed.

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, on Worksheet A-4. For example, a procurement coordinator salary and other costs included with kidney acquisition costs must be removed and allocated to all types of acquisition when non-renal organs are processed.

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 these 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 as long as the 3 year period for reopening cost reports has not expired. 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. Enter the following symbols in column 1 to indicate the basis for adjustment: A for cost and B for amount received. Line descriptions indicate the more common activities which affect allowable cost or result in costs incurred for reasons other than kidney transplantation and thus require adjustments.

Types of items to be entered on Worksheet A-5 are (1) items needed to adjust expenses to reflect actual expenses incurred, (2) items which constitute recovery of costs through sales, charges, or fees, (3) items needed to adjust expenses in accordance with the Medicare principles of reimbursement, and (4) items which are provided for separately in the cost apportionment process.

When an adjustment to an expense affects more than one cost center, either (1) record the adjustment to each cost center on a separate line on Worksheet A-5 or (2) enter the total adjustment on one line and attach a supporting worksheet showing the required adjustments to the various cost centers affected. In this latter situation, enter on the appropriate line in column 3 of Worksheet A-5 the words "Supporting Worksheet Attached". For line 4, Supplemental Worksheet A-5-1 is supporting documentation for any required entry.

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 HCFA Pub. 15-I, chapter 8.)

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 intermediary. (See §112.)

Line 4.--Obtain the amount to be entered on this line from Supplemental Worksheet A-5-1, Part B, column 6, total. Lines 1 through 4 of Supplemental Worksheet A-5-1, Part B, column 6, represent the detail of various cost centers to be adjusted on Worksheet A. (See HCFA Pub. 15-I, 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. All internal organ acquisitions, such as livers hearts, pancreas, and lungs, must go through cost finding on Worksheet B. Do not offset income received from internal organs since these costs go through cost finding and all costs are removed after stepdown.

Line 6.--Remove the direct cost plus 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 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 line 7 of Worksheet A-5. 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 sold for research.

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

Line 10.--If seminars and meetings grant continuing education credits, OPOs and labs charge a fee to the attendees that is offset against A&G, using this line. If a good faith effort is made to recover the costs in the form of fees, HCFA 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.

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

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

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

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

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

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

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

Part II – Analysis Of Changes In Accumulated Depreciation

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

Part III – Depreciation Recorded in Cost Statement

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

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

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

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

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

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

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

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

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

Column Descriptions

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

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

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

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

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

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

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

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

Line Descriptions

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

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

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

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

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

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

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

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

3312. WORKSHEET C - COMPUTATION OF MEDICARE COST

Part I - Kidney Acquisition

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

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

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

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

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

Part II - Tissue Typing Lab

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

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

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

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

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

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

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

3313. WORKSHEET D - CALCULATION OF REIMBURSEMENT SETTLEMENT

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

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

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

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

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

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

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

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

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

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

3314. WORKSHEET E - BALANCE SHEET

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

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

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

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

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

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

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

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

Part B.--Costs applicable to services, facilities, and supplies furnished to you by organizations related to you by common ownership or control, are includable in your allowable cost at the cost to the related organization. However, such costs must not exceed the amount a prudent and cost conscious buyer would pay for comparable services, facilities, and supplies that could be purchased elsewhere.

Part C.--Use this part to show your interrelationship to organizations furnishing services, facilities, and supplies to you. The requested data relative to all individuals, partnerships, corporations or other organizations having either a related interest to you, a common ownership of the facility, or control over you as defined in CMS Pub. 15-I, chapter 10, must be shown in columns 1 through 6 as appropriate.

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

Column 1.--Enter the appropriate symbol which describes your interrelationship to the related organization.

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, organ procurement organizations (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 intermediary upon request.

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EXHIBIT 1- Form CMS-216-94

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. A	33-305
Wkst. A-1.....	33-306
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