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 *contractors is CD, flash drive, or contractor-approved form such as electronic mail, or secured website.* The character set must be ASCII. You must seek approval from your *contractor* regarding alternate methods of submission to ensure that the method of transmission is acceptable. *An ECR file sent electronically must be a compressed or self-extracting file.*

The following are requirements for all records:

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

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

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

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

Record #1:   This is a cost report file submitted by *CCN 01P002* for the period from *October 1, 2014 (2014274) through September 30, 2015 (2015273).* It is filed on the Form CMS-216-94. It is prepared with vendor number A99's PC based system, version number 1. Position 38 changes with each new test case and/or re-approval and is an alpha character. Positions 39 and 40 will remain constant for approvals issued after the first test case. This file is prepared by the OPO on November 16, 2015 (2015320). The electronic cost report specifications, dated October 1, 2014 (2014274), are used to prepare this file.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 1 – RECORD SPECIFICATIONS

FILE NAMING CONVENTION

Name each cost report *ECR* file in the following manner:

   OPNNPNNN.YYL*C,* where
   1.   OP (OPO *and Histocompatibility Lab e*lectronic *c*ost *r*eport) is constant;
   2.   *NNXXNN* is the 6 digit *CCN* consisting of two digits *and a P, followed by three digits*
        for an OPO or an OPO based Tissue Typing Lab, and two digits and an HL, followed
        by two digits for a Histocompatibility Lab.
   3.   YY is the year in which the cost reporting period ends; and
   4.   L is a character variable (A-Z) to enable separate identification of files from OPO/HL
        with two or more cost reporting periods ending in the same calendar year.
   5.   *C is the number of times this original cost report is being filed.*

Name each cost report PI file in the following manner:

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

RECORD NAME: Type 1 Records - Record Number 1

		Size	Usage	Loc.	Remarks
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.	*OPO/LAB CCN*	6	9	17-22	Field must have 6 alphanumeric characters.
7.	Fiscal Year Beginning Date	7	9	23-29	YYYYDDD - Julian date; first day covered by this cost report
8.	Fiscal Year Ending Date	7	9	30-36	YYYYDDD - Julian date; last day covered by this cost report
9.	MCR Version	1	9	37	Constant "7" (for FORM CMS-216-94)
10.	Vendor Code	3	X	38-40	To be supplied upon approval. Refer to page 32-503.
11.	Vendor Equipment	1	X	41	P = PC; M = Main Frame

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 1 – RECORD SPECIFICATIONS

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

12.	Version Number	3	X	42-44	Version of extract software, e.g., 001=1st, 002=2nd, etc. or 101=1st, 102=2nd. The version number must be incremented by 1 with each recompile and release to client(s).
13.	Creation Date	7	9	45-51	YYYYDDD – Julian date; date on which the file was created (extracted from the cost report)
14.	ECR Spec. Date	7	9	52-58	YYYYDDD – Julian date; date of electronic cost report specifications used in producing each file. Valid for cost reporting periods *beginning on or after 2014121 (May 1, 2014). Prior approvals 2013091,* 2004366.

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

		Size	Usage	Loc.	Remarks
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

		Size	Usage	Loc.	Remarks
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.

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

RECORD NAME: Type 2 Records for Labels

9. Labels/Headings

    a. Line Labels   36   X   25-60   Alphanumeric, left justified

    b. Column Headings   10   X   21-30   Alphanumeric, left justified
        Statistical Basis
        & Code

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.

Line	Description
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	6
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

		Size	Usage	Loc.	Remarks
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.

```
      3A400010      1    0    TO RECLASS TISSUE TYPING
      3A400010      1    1    A
*     3A400010      1    3    13
      3A400010      1    4             345632
*     3A400010      1    6    14
      3A400010      1    7             434711


      3A500010     15    0    RCH & ISLETS
      3A500010     15    1    A
      3A500010     15    2                -3900
*     3A500010     15    4    9


*     3A51000B      1    1    7
      3A51000B      3    1    MEDICAL SUPPLIES
      3A51000B      4    1             5000
      3A51000B      5    1             4000
```

RECORD NAME: Type 4 Records - File Encryption

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

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

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

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

Worksheet	Worksheet Indicator	
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	

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

Worksheet	Worksheet Indicator
C, Part I	C000001
C, Part II	C000002
D	D000000
E	E000000
E-1, Part I	E100001
E-1, Part II	E100002
E-2	E200000

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

FOOTNOTES:

(a) <u>Multiple Worksheets for Reclassifications Before Stepdown</u>
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) <u>Multiple Worksheets A-2</u>
This worksheet is used for kidney, liver, heart, pancreas, lung and other organ acquisition costs. The fourth digit of the worksheet indicator (position 5 of the record) is an alpha character of K for kidney, L for liver, H for heart, P for pancreas, U for lung and O for other. *When more than one "other organ" is identified the 7th digit of the worksheet indicator will be (1 to 9). The first "other organ" indicator will always be zero. Two or more "other organ" indicators will be (1 to 9) (i.e. A20O000, A20O001).*

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

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

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

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

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

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

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

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET S				

Part I
OPO or LAB Identification Data:

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
Name	1	1	36	X
Medicare Provider Number	1	2	6	X
Street	1.01	1	36	X
P.O. Box	1.01	2	9	X
City	1.02	1	36	X
State	1.02	2	2	X
Zip Code	1.02	3	10	X

PO based LAB Identification Data:

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
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

Part III

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
Balances due provider or program:	1	1-2	9	-9

WORKSHEET S-1

Part I

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
Total number of kidneys retrieved (viable and nonviable)	1	1-3	9	9
Total number of kidneys included in line 1 that were non-viable	2	1-3	9	9
Total number of kidneys included in line 3, column 3 that were exported out of local retrieval area	4	1-3	9	9

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

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET S-1 (Continued)				
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
Part II				
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
Part III				
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

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

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

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

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

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
SUPPLEMENTAL WORKSHEET A-5-1 (Continued)				

Part C - For each related organization:

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
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

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
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:

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
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

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

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

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET B				
Costs after cost finding by department	3-15	11	9	-9
Total costs after cost finding	16	11	9	9
WORKSHEET B-1				
All cost allocation statistics	2-*14*	2-8, 10	9	9
Reconciliation	*2-14*	*10A*	*9*	*9*
Costs to be allocated	*2-14*	*2-8, 10*	*9*	*9*
WORKSHEET C				
Parts 1–Kidney Acquisition				
Total number of viable kidneys procured	1	1	11	9
Total number of kidneys	2	1	11	9
Parts 2-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

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
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				
Part I				
Total revenues by department	1-11	1-2	9	9
Text as needed for blank lines	6-9	0	36	X
Part II				
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