

CALCULATION OF REIMBURSEMENT SETTLEMENT		PROVIDER NO.: _____	PERIOD: FROM _____ TO _____	WORKSHEET E, PART A
Check Applicable Box	<input type="checkbox"/> Hospital <input type="checkbox"/> Subprovider (other)	COMPONENT NO.: _____		

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

1	DRG Amounts Other than Outlier Payments		1
2	Outlier payments for discharges. (see instructions)		2
3	Managed Care Simulated Payments		3
4	Bed days available divided by number of days in the cost reporting period (see instructions)		4
Indirect Medical Education Adjustment			
5	FTE count for allopathic and osteopathic programs for the most recent cost reporting period ending on or before 12/31/1996.(see instructions)		5
6	FTE count for allopathic and osteopathic programs which meet the criteria for an add-on to the cap for new programs in accordance with section 1886(d)(5)(B)(viii)		6
7	Adjusted FTE count for allopathic and osteopathic programs for affiliated programs in accordance with section 1886(d)(5)(B)(viii)		7
8	Reduced Direct GME FTE Cap (see instructions)		8
9	Sum of lines 5 through 7 plus/minus line 8 (see instructions).		9
10	FTE count for allopathic and osteopathic programs in the current year from your records		10
11	FTE count for residents in dental and podiatric programs.		11
12	Current year allowable FTE (see instructions)		12
13	Total allowable FTE count for the prior year.		13
14	Total allowable FTE count for the penultimate year if that year ended on or after September 30, 1997, otherwise enter zero.		14
15	Sum of lines 12 through 14 divided by 3.		15
16	Adjustment for residents in initial years of the program		16
17	Adjustment for residents displaced by program or hospital closure		17
18	Adjusted rolling average FTE count		18
19	Current year resident to bed ratio (line 15 divided by line 4).		19
20	Prior year resident to bed ratio (see instructions)		20
21	Enter the lesser of lines 19 or 20 (see instructions)		21
22	IME payment adjustment (see instructions)		22
Indirect Medical Education Adjustment for the MMA section 422 Add-on			
23	Number of additional allopathic and osteopathic IME FTE resident cap slots under 42 Sec. 412.105 (f)(1)(iv)(C).		23
24	IME FTE Resident Count Over Cap (see instructions)		24
25	If the amount on line 24 is greater than -0-, then enter the lower of line 23 or line 24 (see instructions)		25
26	Resident to bed ratio (divide line 25 by line 4)		26
27	IME factor adjustment. (see instructions)		27
28	IME add-on Adjustment (see instructions)		28
29	Total IME payment (sum of lines 22 and 28)		29
Disproportionate Share Adjustment			
30	Percentage of SSI recipient patient days to Medicare Part A patient days (see instructions)		30
31	Percentage of Medicaid patient days to total days reported on Worksheet S-3, Part I (see instructions)		31
32	Sum of lines 30 and 31		32
33	Allowable disproportionate share percentage (see instructions)		33
34	Disproportionate share adjustment (see instructions)		34

CALCULATION OF REIMBURSEMENT SETTLEMENT		PROVIDER NO.: _____	PERIOD: FROM _____ TO _____	WORKSHEET E, PART A (Cont.)
		COMPONENT NO.: _____		
Check	<input type="checkbox"/> Hospital	<input type="checkbox"/> IPF		
Applicable Box	<input type="checkbox"/> IRF	<input type="checkbox"/> Subprovider (other)		

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

Additional payment for high percentage of ESRD beneficiary discharges		
40	Total Medicare discharges on Worksheet S-3, Part I excluding discharges for MS-DRGs 652, 682, 683, 684 and 685 (see instructions)	40
41	Total ESRD Medicare discharges excluding MS-DRGs 652, 682, 683, 684 and 685. (see instructions)	41
42	Divide line 41 by line 40 (if less than 10%, you do not qualify for adjustment)	42
43	Total Medicare ESRD inpatient days excluding MS-DRGs 652, 682, 683, 684 and 685. (see instructions)	43
44	Ratio of average length of stay to one week (line 43 divided by line 41 divided by 7 days)	44
45	Average weekly cost for dialysis treatments (see instructions)	45
46	Total additional payment (line 45 times line 43 times line 41)	46
47	Subtotal (see instructions)	47
48	Hospital specific payments (to be completed by SCH and MDH, small rural hospitals only.(see instructions)	48
49	Total payment for inpatient operating costs SCH and MDH only (see instructions)	49
50	Payment for inpatient program capital (from Worksheet L, Parts I, II, as applicable)	50
51	Exception payment for inpatient program capital (Worksheet L, Part III, see instructions)	51
52	Direct graduate medical education payment (from Worksheet E-4, line 49 see instructions).	52
53	Nursing and Allied Health Managed Care payment	53
54	Special add-on payments for new technologies	54
55	Net organ acquisition cost (Worksheet D-4 Part III, col. 1, line 62)	55
56	Cost of teaching physicians (Worksheet D-5, Part II, col. 3, line 19)	56
57	Routine service other pass through costs	57
58	Ancillary service other pass through costs Worksheet D, Part IV, col. 13 line 200)	58
59	Total (sum of amounts on lines 49 through 58)	59
60	Primary payer payments	60
61	Total amount payable for program beneficiaries (line 59 minus line 60)	61
62	Deductibles billed to program beneficiaries	62
63	Coinsurance billed to program beneficiaries	63
64	Allowable bad debts (see instructions)	64
65	Adjusted reimbursable bad debts (see instructions)	65
66	Allowable bad debts for dual eligible beneficiaries (see instructions)	66
67	Subtotal (line 61 plus line 65 minus lines 62 and 63)	67
68	Credits received from manufacturers for replaced devices applicable to MS-DRG (see instructions)	68
69	Outlier payments reconciliation	69
70	Other adjustments (see instructions) (specify)	70
71	Amount due provider (line 67 minus lines 68 plus/minus lines 69 & 70)	71
72	Interim payments	72
73	Tentative settlement (for fiscal intermediary use only)	73
74	Balance due provider (Program) (sum of lines 71, 72 and 73)	74
75	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-II, section 115.2	75

TO BE COMPLETED BY CONTRACTOR

90	Original outlier amount from Worksheet E, Part A line 2	90
91	Original capital outlier from Worksheet L, Part I, line 2	91
92	Operating outlier amount (see instructions)	92
93	Capital outlier reconciliation amount (see instructions)	93
94	The rate used to calculate the Time Value of Money	94
95	Time Value of Money for operating expenses(see instructions)	95
96	Time Value of Money for capital related expenses (see instructions)	96

CALCULATION OF REIMBURSEMENT SETTLEMENT	PROVIDER NO.:	PERIOD:	WORKSHEET E, PART B
	COMPONENT NO.:	FROM _____ TO _____	

Check applicable box Hospital IPF IRF Subprovider(Other) SNF

PART B - MEDICAL AND OTHER HEALTH SERVICES

1	Medical and other services (see instructions)	
2	Medical and other services reimbursed under OPSS (see instructions).	
3	PPS payments	
4	Outlier payment (see instructions)	
5	Enter the hospital specific payment to cost ratio.(see instructions)	
6	Line 2 times line 5.	
7	Sum of lines line 3 plus line 4 divided by line 6.	
8	Transitional corridor payment (see instructions)	
9	Enter the amount from Worksheet D, Part IV, column 13, line 200.	
10	Organ acquisitions	
11	Total cost (sum of lines 1 and 10)(see instructions)	
COMPUTATION OF LESSER OF COST OR CHARGES		
Reasonable charges		
12	Ancillary service charges	
13	Organ acquisition charges (from Worksheet D-4, Part III, line 62, col. 4)	
14	Total reasonable charges (sum of lines 12 and 13)	
Customary charges		
15	Aggregate amount actually collected from patients liable for payment for services on a charge basis	
16	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR 413.13(e)	
17	Ratio of line 15 to line 16 (not to exceed 1.000000)	
18	Total customary charges (see instructions)	
19	Excess of customary charges over reasonable cost (complete only if line 18 exceeds line 11) (see instructions)	
20	Excess of reasonable cost over customary charges (complete only if line 11 exceeds line 18) (see instructions)	
21	Lesser of cost or charges (line 11 or line 20) (for CAH see instructions)	
22	Interns and residents (see instructions)	
23	Cost of teaching physicians (see instructions, 42 CFR 415.160 and CMS Pub. 15-1, §2148)	
24	Total prospective payment (sum of lines 3, 4, 8 and 9)	
COMPUTATION OF REIMBURSEMENT SETTLEMENT		
25	Deductibles and coinsurance (see instructions)	
26	Deductibles and Coinsurance relating to amount on line 24 (see instructions)	
27	Subtotal {(lines 21 and 24 - the sum of lines 25 and 26) plus the sum of lines 22 and 23}(see instructions)	
28	Direct graduate medical education payments (from Worksheet E-4, line 50)	
29	ESRD direct medical education costs (from Worksheet E-4, line 36)	
30	Subtotal (sum of lines 27 through 29)	
31	Primary payer payments	
32	Subtotal (line 30 minus line 31)	
ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)		
33	Composite rate ESRD (from Worksheet I-5, line 11)	
34	Allowable bad debts (see instructions)	
35	Adjusted reimbursable bad debts (see instructions)	
36	Allowable bad debts for dual eligible beneficiaries (see instructions)	
37	Subtotal (sum of lines 32, 33, and 34 or 35) (line 35 hospital and subprovider only)	
38	MSP-LCC reconciliation amount from PS&R	
39	Other adjustments (specify) (see instructions)	
40	Subtotal (line 37 plus or minus lines 39 minus 38)	
41	Interim payments	
42	Tentative settlement (for contractors use only)	
43	Balance due provider/program (line 40 minus the sum of lines 41, and 42)	
44	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-II, section 115.2	

REIMBURSEMENT SETTLEMENT

COMPONENT NO.:

FROM _____
TO _____

PART B (Cont.)

Check applicable box Hospital IPF IRF Subprovider(Other) SNF

PART B - MEDICAL AND OTHER HEALTH SERVICES

TO BE COMPLETED BY CONTRACTOR

90	Original outlier amount (see instructions)	
91	Outlier reconciliation amount (see instructions)	
92	The rate used to calculate the Time Value of Money	
93	Time Value of Money (see instructions)	
94	Total (sum of lines 91 and 93)	

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91

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0-587

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED		PROVIDER NO.:		PERIOD: FROM _____ TO _____		WORKSHEET E-1, PART I	
		COMPONENT NO.:					
Check Applicable Box	<input type="checkbox"/> Hospital <input type="checkbox"/> Subprovider (Other) <input type="checkbox"/> IPF <input type="checkbox"/> SNF <input type="checkbox"/> IRF <input type="checkbox"/> Swing-Bed SNF		Inpatient Part A		Part B		
			mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
Description		1	2	3	4		
1	Total interim payments paid to provider						1.00
2	Interim payments payable on individual bills, either submitted or to be submitted to the intermediary for services rendered in the cost reporting period. If none, write "NONE" or enter a zero						2.00
3	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)	Program to Provider	.01				3.01
			.02				3.02
			.03				3.03
			.04				3.04
			.05				3.05
		Provider to Program	.50				3.50
			.51				3.51
			.52				3.52
			.53				3.53
			.54				3.54
Subtotal (sum of lines 3.01- 3.49 minus sum of lines 3.50-3.98)		.99				3.99	
4	Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Wkst. E or Wkst. E-3, line and column as appropriate)						4.00
TO BE COMPLETED BY CONTRACTOR							
5	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)	Program to Provider	.01				5.01
			.02				5.02
			.03				5.03
		Provider to Program	.50				5.50
			.51				5.51
			.52				5.52
			.99				5.99
Subtotal (sum of lines 5.01-5.49 minus sum of lines 5.50 -5.98)		.99				5.99	
6	Determined net settlement amount (balance due) based on the cost report. (1)	Program to provider	.01				6.01
		Provider to program	.02				6.02
7	Total Medicare program liability (see instructions)						7.00
8	Name of Contractor			Contractor Number		Date (Mo/Day/Yr)	8.00

(1) On lines 3, 5, and 6, where an amount is due provider to program, show the amount and date on which the provider agrees to the amount of repayment even though total repayment is not accomplished until a later date.

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR HIT	PROVIDER NO.:	PERIOD:	WORKSHEET E-1, PART II
	COMPONENT NO.:	FROM _____ TO _____	

Check Applicable Box	<input type="checkbox"/> Hospital
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DATA COLLECTION NEEDED FOR THE HIT CALCULATION

1	Total hospital discharges as defined in AARA §4102 from Wkst S-3, Part I, column 15, line 14		1
2	Medicare days from Wkst S-3, Part I, column 6, sum of lines 1 and 8-12		2
3	Medicare HMO days from Wkst S-3, Part I, column 6, line 2		3
4	Total inpatient bed days from S-3, Part I, column 8, sum of lines 1 and 8-12		4
5	Total hospital charges from Wkst C, Part I, column 8 line 200		5
6	Total hospital charity care charges from Wkst S-10, column 3 line 20		6
7	CAH only - The reasonablecost incurred for the purchase of certified HIT technology Worksheet S-2, Part I line 167		7

INPATIENT HOSPITAL SERVICES UNDER PPS & CAH

30	Initial payment		30
31	Other Adjustment (specify)		31
32	Final payment		32
33	Balance due provider (sum of lines 30, ± 31 and 32)		33

CALCULATION OF REIMBURSEMENT SETTLEMENT - SWING BEDS		PROVIDER NO.: _____	PERIOD: FROM _____ TO _____	WORKSHEET E-2
		COMPONENT NO.: _____		
Check Applicable Boxes	<input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII <input type="checkbox"/> Title XIX	<input type="checkbox"/> Swing Bed - SNF <input type="checkbox"/> Swing Bed - NF		

COMPUTATION OF NET COST OF COVERED SERVICES		PART A	PART B
		1	2
1	Inpatient routine services - swing bed-SNF (see instructions)		
2	Inpatient routine services - swing bed-NF (see instructions)		
3	Ancillary services (from Wkst. D-3, column 3, line 200 for Part A, and sum of Wkst. D, Part V, columns 5 and 7, line 203). For CAH Wkst. E, Part B (see instructions)		
4	Per diem cost for interns and residents not in approved teaching program (see instructions)		
5	Program days		
6	Interns and residents not in approved teaching program (see instructions)		
7	Utilization review - physician compensation - SNF optional method only		
8	Subtotal (sum of lines 1 through 3 plus lines 6 and 7)		
9	Primary payer payments (see instructions)		
10	Subtotal (line 8 minus line 9)		
11	Deductibles billed to program patients (exclude amounts applicable to physician professional services)		
12	Subtotal (line 10 minus line 11)		
13	Coinsurance billed to program patients (from provider records) (exclude coinsurance for physician professional services)		
14	80% of Part B costs (line 12 x 80%)		
15	Subtotal (enter the lesser of line 12 minus line 13, or line 14)		
16	Other adjustments (see instructions) (specify)		
17	Reimbursable bad debts (see instructions)		
18	Reimbursable bad debts for dual eligible beneficiaries (see instructions)		
19	Total (sum of lines 15 and 17, plus/minus line 16)		
20	Interim payments		
21	Tentative settlement (for fiscal contractor use only)		
22	Balance due provider/program (line 19 minus the sum of lines 20 and 21)		
23	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-II, section 115.2		

RAFT

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CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT UNDER TEFRA, CANCER AND CHILDREN HOSPITALS	PROVIDER NO.: _____ COMPONENT NO.: _____	PERIOD: FROM _____ TO _____	WORKSHEET E-3, PART I
Check Applicable Box	<input type="checkbox"/> Hospital <input type="checkbox"/> Subprovider (Other)		

PART I - MEDICARE PART A SERVICES - TEFRA

1	Inpatient hospital services (see instructions)		1
2	Organ acquisition		2
3	Cost of teaching physicians (from Worksheet D-5, Part II, column 3, line 19) (see instructions)		3
4	Subtotal (sum of lines 1 thru 3)		4
5	Primary payer payments		5
6	Subtotal (line 4 less line 5).		6
7	Deductibles		7
8	Subtotal (line 6 minus line 7)		8
9	Coinsurance		9
10	Subtotal (line 8 minus line 9)		10
11	Allowable bad debts (exclude bad debts for professional services) (see instructions)		11
12	Adjusted reimbursable bad debts (see instructions)		12
13	Allowable bad debts for dual eligible beneficiaries (see instructions)		13
14	Subtotal (sum of lines 10 and 12)		14
15	Direct graduate medical education payments (from Worksheet E-4, line 49)		15
16	Other pass through costs (see instructions)		16
17	Other adjustments (see instructions) (specify)		17
18	Total amount payable to the provider (see instructions)		18
19	Interim payments		19
20	Tentative settlement (for fiscal intermediary use only)		20
21	Balance due provider/program (line 18 minus the sum lines 19 and 20)		21
22	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, section 115.2		22

CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT IPF PPS	PROVIDER NO.:	PERIOD:	WORKSHEET E-3, PART II
	COMPONENT NO.:	FROM _____ TO _____	

 Hospital
PART II - MEDICARE PART A SERVICES - IPF PPS
 Subprovider

1	Net Federal IPF PPS Payments (excluding outlier, ECT, and medical education payments)		1
2	Net IPF PPS Outlier Payments		2
3	Net IPF PPS ECT Payments		3
4	Unweighted intern and resident FTE count in the most recent cost report filed on or before November 15, 2004. (see instructions)		4
5	New Teaching program adjustment. (see instructions)		5
6	Current year's unweighted FTE count of I&R other than FTEs in the first 3 years of a "new teaching program". (see inst.)		6
7	Current year's unweighted I&R FTE count for residents within the first 3 years of a "new teaching program". (see inst.)		7
8	Intern and resident count for IPF PPS medical education adjustment (see instructions)		8
9	Average Daily Census (see instructions)		9
10	Medical Education Adjustment Factor $\{((1 + (\text{line } 8/\text{line } 9)) \text{ raised to the power of } .5150 - 1)\}$.		10
11	Medical Education Adjustment (line 1 multiplied by line 10).		11
12	Adjusted Net IPF PPS Payments (sum of lines 1, 2, 3 and 11)		12
13	Nursing and Allied Health Managed Care payment (see instruction)		13
14	Organ acquisition		14
15	Cost of teaching physicians (from Worksheet D-5, Part II, column 3, line 19) (see instructions)		15
16	Subtotal (see instructions)		16
17	Primary payer payments		17
18	Subtotal (line 16 less line 17).		18
19	Deductibles		19
20	Subtotal (line 18 minus line 19)		20
21	Coinsurance		21
22	Subtotal (line 20 minus line 21)		22
23	Allowable bad debts (exclude bad debts for professional services) (see instructions)		23
24	Adjusted reimbursable bad debts (see instructions)		24
25	Allowable bad debts for dual eligible beneficiaries (see instructions)		25
26	Subtotal (sum of lines 22 and 24)		26
27	Direct graduate medical education payments (from Worksheet E-4, line 49)		27
28	Other pass through costs (see instructions)		28
29	Outlier payments reconciliation		29
30	Other adjustments (see instructions) (specify)		30
31	Total amount payable to the provider (see instructions)		31
32	Interim payments		32
33	Tentative settlement (for fiscal intermediary use only)		33
34	Balance due provider/program (line 31 minus the sum lines 32 and 33)		34
35	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, section 115.2		35

TO BE COMPLETED BY CONTRACTOR

50	Original outlier amount from Worksheet E-3, Part II, line 2		50
51	Outlier reconciliation amount (see instructions)		51
52	The rate used to calculate the Time Value of Money		52
53	Time Value of Money (see instructions)		53

CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT UNDER IRF PPS	PROVIDER NO.:	PERIOD:	WORKSHEET E-3, PART III
	COMPONENT NO.:	FROM _____ TO _____	

PART III - MEDICARE PART A SERVICES - IRF PPS
 Hospital
 Subprovider

1	Net Federal PPS Payment (see instructions)		1
2	Medicare SSI ratio (IRF PPS only) (see instructions)		2
3	Inpatient Rehabilitation LIP Payments (see instructions)		3
4	Outlier Payments		4
5	Unweighted intern and resident FTE count in the most recent cost reporting period ending on or prior to November 15, 2004. (see inst.)		5
6	New Teaching program adjustment. (see instructions)		6
7	Current year's unweighted FTE count of I&R other than FTEs in the first 3 years of a "new teaching program". (see inst.)		7
8	Current year's unweighted I&R FTE count for residents within the first 3 years of a "new teaching program". (see inst.)		8
9	Intern and resident count for IRF PPS medical education adjustment (see instructions)		9
10	Average Daily Census (see instructions)		10
11	Medical Education Adjustment Factor $\{((1 + (\text{line } 9/\text{line } 10)) \text{ raised to the power of } .9012 - 1)\}$.		11
12	Medical Education Adjustment (line 1 multiplied by line 11).		12
13	Total PPS Payment (sum of lines 1, 3, 4 and 12)		13
14	Nursing and Allied Health Managed Care payment (see instruction)		14
15	Organ acquisition		15
16	Cost of teaching physicians (from Worksheet D-5, Part II, column 3, line 19) (see instructions)		16
17	Subtotal (see instructions)		17
18	Primary payer payments		18
19	Subtotal (line 17 less line 18).		19
20	Deductibles		20
21	Subtotal (line 19 minus line 20)		21
22	Coinsurance		22
23	Subtotal (line 21 minus line 22)		23
24	Allowable bad debts (exclude bad debts for professional services) (see instructions)		24
25	Adjusted reimbursable bad debts (see instructions)		25
26	Allowable bad debts for dual eligible beneficiaries (see instructions)		26
27	Subtotal (sum of lines 23 and 25)		27
28	Direct graduate medical education payments (from Worksheet E-4, line 49)		28
29	Other pass through costs (see instructions)		29
30	Outlier payments reconciliation		30
31	Other adjustments (see instructions) (specify)		31
32	Total amount payable to the provider (see instructions)		32
33	Interim payments		33
34	Tentative settlement (for fiscal intermediary use only)		34
35	Balance due provider/program (line 32 minus the sum lines 33 and 34)		35
36	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, section 115.2		36

TO BE COMPLETED BY CONTRACTOR

50	Original outlier amount from Worksheet E-3, Part III line 4		50
51	Outlier reconciliation amount (see instructions)		51
52	The rate used to calculate the Time Value of Money		52
53	Time Value of Money (see instructions)		53

CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT		PROVIDER NO.: _____	PERIOD: FROM _____	WORKSHEET E-3, PART IV
		COMPONENT NO.: _____	TO _____	
Check Applicable Box	<input type="checkbox"/> Hospital <input type="checkbox"/> Subprovider (Other)			

PART IV - MEDICARE PART A SERVICES - LTCH PPS

1	Net Federal PPS Payments (see instructions)		1
2	Outlier Payments		2
3	Total PPS Payments (sum of lines 1 and 2)		3
4	Nursing and Allied Health Managed Care payments (see instructions)		4
5	Organ acquisition		5
6	Cost of teaching physicians		6
7	Subtotal (see instructions)		7
8	Primary payer payments		8
9	Subtotal (line 7 less line 8)		9
10	Deductibles		10
11	Subtotal (line 9 minus line 10)		11
12	Coinsurance		12
13	Subtotal (line 11 minus line 12)		13
14	Allowable bad debts (exclude bad debts for professional services) (see instructions)		14
15	Adjusted reimbursable bad debts (see instructions)		15
16	Allowable bad debts for dual eligible beneficiaries (see instructions)		16
17	Subtotal (sum of lines 13 and 15)		17
18	Direct graduate medical education payments (from Worksheet E-4, line 49)		18
19	Other pass through costs (see instructions)		19
20	Outlier payments reconciliation		20
21	Other adjustments (see instructions) (specify)		21
22	Total amount payable to the provider (see instructions)		22
23	Interim payments		23
24	Tentative settlement (for contractor use only)		24
25	Balance due provider/program (line 22 minus the sum lines 23 and 24)		25
26	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, section 115.2		26

TO BE COMPLETED BY CONTRACTOR

50	Original outlier amount from Worksheet E-3, Part IV line 2		50
51	Outlier reconciliation amount (see instructions)		51
52	The rate used to calculate the Time Value of Money		52
53	Time Value of Money (see instructions)		53

CALCULATION OF REIMBURSEMENT SETTLEMENT	PROVIDER NO.: _____ COMPONENT NO.: _____	PERIOD: FROM _____ TO _____	WORKSHEET E-3, PART V
Check Applicable Box	<input type="checkbox"/> Hospital <input type="checkbox"/> Subprovider		

PART V - MEDICARE PART A SERVICES - COST REIMBURSEMENT

1	Inpatient services		1
2	Nursing and Allied Health Managed Care payment (see instruction)		2
3	Organ acquisition		3
4	Subtotal (sum of lines 1 thru 3)		4
5	Primary payer payments		5
6	Total cost (line 5 less line 6) . For CAH (see instructions)		6
COMPUTATION OF LESSER OF COST OR CHARGES			
	Reasonable charges		
7	Routine service charges		7
8	Ancillary service charges		8
9	Organ acquisition charges, net of revenue		9
10	Total reasonable charges		10
	Customary charges		
11	Aggregate amount actually collected from patients liable for payment for services on a charge basis		11
12	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR 413.13(e)		12
13	Ratio of line 11 to line 12 (not to exceed 1.000000)		13
14	Total customary charges (see instructions)		14
15	Excess of customary charges over reasonable cost (complete only if line 14 exceeds line 6) (see instructions)		15
16	Excess of reasonable cost over customary charges (complete only if line 6 exceeds line 14) (see instructions)		16
17	Cost of teaching physicians (from Worksheet D-5, Part II, column 3, line 19) (see instructions)		17
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
18	Direct graduate medical education payments (from Worksheet E-4, line 49)		18
19	Cost of covered services (sum of lines 6, 17 and 18)		19
20	Deductibles (exclude professional component)		20
21	Excess reasonable cost (from line 16)		21
22	Subtotal (line 19 minus sum of lines 20 and 21)		22
23	Coinsurance		23
24	Subtotal (line 22 minus line 23)		24
25	Allowable bad debts (exclude bad debts for professional services) (see instructions)		25
26	Adjusted reimbursable bad debts (see instructions)		26
27	Allowable bad debts for dual eligible beneficiaries (see instructions)		27
28	Subtotal (sum of lines 24 and 25 or 26(line 26 hospital and subprovider only))		28
29	Other adjustments (see instructions) (specify)		29
30	Subtotal (line 28, plus or minus lines 29)		30
31	Interim payments		31
32	Tentative settlement (for contractor use only)		32
33	Balance due provider/program (line 30 minus the sum of lines 31, and 32)		33
34	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, section 115.2		34

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FORM CMS-2552-10

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CALCULATION OF REIMBURSEMENT SETTLEMENT	PROVIDER NO.:	PERIOD:	WORKSHEET E-3, PART VI
	COMPONENT NO.:	FROM _____ TO _____	

PART VI - TITLE XVIII SNF PPS ONLY

		1	
PROSPECTIVE PAYMENT AMOUNT (SEE INSTRUCTIONS)			
1	Resource Utilization Group Payment (RUGS)		1
2	Routine service other pass through costs		2
3	Ancillary service other pass through costs		3
4	Subtotal (sum of lines 1 through 3)		4
COMPUTATION OF NET COST OF COVERED SERVICES			
5	Medical and other services		5
6	Deductible		6
7	Coinsurance		7
8	Allowable bad debts (see instructions)		8
9	Reimbursable bad debts for dual eligible beneficiaries (see instructions)		9
10	Allowable reimbursable bad debts (see instructions)		10
11	Utilization review		11
12	Subtotal (Sum of lines 4, 5 minus 6 & 7 plus 10 and 11)(see Instructions)		12
13	Inpatient primary payer payments		13
14	Other adjustments (see instructions) (specify)		14
15	Subtotal (line 12 minus 13 ± lines 14)		15
16	Interim payments		16
17	Tentative settlement (for fiscal contractor use only)		17
18	Balance due provider/program (line 15 minus the sum of lines 16 and 17)		18
19	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, section 115.2		19

CALCULATION OF REIMBURSEMENT SETTLEMENT		PROVIDER NO.:	PERIOD:	WORKSHEET E-3,
		COMPONENT NO.:	FROM _____	PART VII
			TO _____	
Check Applicable Boxes	<input type="checkbox"/> Title V <input type="checkbox"/> Title XIX	<input type="checkbox"/> Hospital <input type="checkbox"/> NF <input type="checkbox"/> ICF/MR		<input type="checkbox"/> TEFRA <input type="checkbox"/> Other

PART VII - TITLE V OR TITLE XIX SERVICES ONLY

			Title V or Title XIX	
			1	
COMPUTATION OF NET COST OF COVERED SERVICES				
1	Inpatient hospital/SNF/NF services			1
2	Medical and other services			2
3	Organ acquisition (certified transplant centers only)			3
4	Subtotal (sum of lines 1, 2 and 3)			4
5	Inpatient primary payer payments			5
6	Outpatient primary payer payments			6
7	Subtotal (line 4 less sum of lines 5 and 6)			7
COMPUTATION OF LESSER OF COST OR CHARGES				
Reasonable Charges				
8	Routine service charges			8
9	Ancillary service charges			9
10	Organ acquisition charges, net of revenue			10
11	Incentive from target amount computation			11
12	Total reasonable charges (sum of lines 10 through 15)			12
CUSTOMARY CHRGES				
13	Amount actually collected from patients liable for payment for services on a charge basis			13
14	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR 413.13(e)			14
15	Ratio of line 13 to line 14 (not to exceed 1.000000)			15
16	Total customary charges (see instructions)			16
17	Excess of customary charges over reasonable cost (complete only if line 16 exceeds line 7) (see instructions)			17
18	Excess of reasonable cost over customary charges (complete only if line 9 exceeds line 20) (see instructions)			18
19	Interns and Residents (see instructions)			19
20	Cost of teaching physicians (see instructions)			20
21	Cost of covered services (line 7)			21
22	Routine and Ancillary service other pass through costs			22
COMPUTATION OF REIMBURSEMENT SETTLEMENT				
23	Excess of reasonable cost (from line 18)			23
24	Subtotal (line 19 through 22 minus 23)			24
25	Deductibles			25
26	Coinsurance			26
27	Allowable bad debts (see instructions)			27
28	Utilization review			28
29	Subtotal (see instructions)			29
30	Other adjustments (see instructions) (specify)			30
31	Subtotal (line 29 ± line 30)			31
32	Direct graduate medical education payments (from Wkst. E-4)			32
33	Total amount payable to the provider (sum of lines 31, and 32)			33
34	Interim payments			34
35	Balance due provider/program (line 33 minus 34)			35
36	Protested amounts (nonallowable cost report items) in accordance with CMS Pub 15-2, section 115.2			36

DIRECT GRADUATE MEDICAL EDUCATION (GME) & ESRD OUTPATIENT DIRECT MEDICAL EDUCATION COSTS		PROVIDER NO.:	PERIOD: FROM TO	WORKSHEET E-4,
Check Applicable Box	<input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII <input type="checkbox"/> Title XIX			
COMPUTATION OF TOTAL DIRECT GME AMOUNT				
1	Unweighted resident FTE count for allopathic and osteopathic programs for cost reporting periods ending on or before December 31, 1996.			1
2	Reduction to Direct GME Cap Under Section 422 of MMA			2
3	Unweighted resident FTE count for allopathic and osteopathic programs which meet the criteria for an add on to the cap for new programs in accordance with 42 CFR 413.86(g)(6).			3
4	Unweighted resident FTE count for allopathic and osteopathic programs for affiliated programs in accordance with 42 CFR 413.86(g)(4).			4
5	FTE adjustment cap (line 1 minus line 2 plus lines 3 and 4)			5
6	Unweighted resident FTE count for allopathic and osteopathic programs for the current year from your records (see instructions)			6
7	Enter the lesser of line 5 or line 6			7
		Primary Care 1	Other 2	Total 3
8	Weighted FTE count for physicians in an allopathic and osteopathic program for the current year.			8
9	If line 6 is less than 5 enter the amount from line 8, otherwise multiply line 8 times the result of line 5 divided by the amount on line 6.			9
10	Weighted dental and podiatric resident FTE count for the current year			10
11	Total weighted FTE count			11
12	Total weighted resident FTE count for the prior cost reporting year (see instructions)			12
13	Total weighted resident FTE count for the penultimate cost reporting year (see instructions)			13
14	Rolling average FTE count (sum of lines 11 through 13 divided by 3).			14
15	Adjustment for residents in initial years of new programs			15
16	Adjustment for residents displaced by program or hospital closure			16
17	Adjusted rolling average FTE count			17
18	Per resident amount			18
19	Approved amount for resident costs			19
20	Additional unweighted allopathic and osteopathic direct GME FTE resident cap slots received under 42 Sec. 413.79(c)(4)			20
21	GME FTE weighted Resident count over Cap (see instructions)			21
22	Allowable additional direct GME FTE Resident Count (see instructions)			22
23	Enter the locality adjustment national average per resident amount (see instructions)			23
24	Multiply line 22 time line 23			24
25	Total direct GME amount (sum of lines 19 and 24)			25
COMPUTATION OF PROGRAM PATIENT LOAD		Inpatient Part A	Managed care	
26	Inpatient Days			26
27	Total Inpatient Days			27
28	Ratio of inpatient days to total inpatient days			28
29	Program direct GME amount			29
30	Reduction for nursing/allied health			30
31	Net Program direct GME amount			31
DIRECT MEDICAL EDUCATION COSTS FOR ESRD COMPOSITE RATE - TITLE XVIII ONLY (NURSING SCHOOL AND PARAMEDICAL EDUCATION COSTS)				
32	Renal dialysis direct medical education costs (from Worksheet B, Part I, sum of columns 20 and 23, lines 71 and 94)			32
33	Renal dialysis and home dialysis total charges (Worksheet C, Part I, column 8, sum of lines 71 and 94)			33
34	Ratio of direct medical education costs to total charges (line 32 ÷ line 33)			34
35	Medicare outpatient ESRD charges (see instructions)			35
36	Medicare outpatient ESRD direct medical education costs (line 34 x line 35)			36

DIRECT GRADUATE MEDICAL EDUCATION (GME) & ESRD OUTPATIENT DIRECT MEDICAL EDUCATION COSTS		PROVIDER NO.:	PERIOD: FROM TO	WORKSHEET E-4, (Cont.)
Check Applicable Box	<input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII <input type="checkbox"/> Title XIX			
APPORTIONMENT BASED ON MEDICARE REASONABLE COST - TITLE XVIII ONLY				
Part A Reasonable Cost				
37	Reasonable cost (see instructions)			37
38	Organ acquisition costs (Worksheet D-4, Part III, column 1, line 62)			38
39	Cost of teaching physicians (Worksheet D-5, Part II, column 3, line 19)			39
40	Primary payer payments (see instructions)			40
41	Total Part A reasonable cost (sum of lines 37 through 39 minus line 40)			41
Part B Reasonable Cost				
42	Reasonable cost (see instructions)			42
43	Primary payer payments (see instructions)			43
44	Total Part B reasonable cost (line 42 minus line 43)			44
45	Total reasonable cost (sum of lines 41 and 44)			45
46	Ratio of Part A reasonable cost to total reasonable cost (line 41 ÷ line 45)			46
47	Ratio of Part B reasonable cost to total reasonable cost (line 44 ÷ line 45)			47
ALLOCATION OF MEDICARE DIRECT GME COSTS BETWEEN PART A AND PART B				
48	Total program GME payment (line 31)			48
49	Part A Medicare GME payment (line 46 x 48)(Title XVIII only)(see instructions)			49
50	Part B Medicare GME payment (line 47 x 48) (title XVIII only) (see instructions)			50