

Revisions Crosswalk (Form 276-08)

Final Cost Report

Note: In Changes to the Application column, the quoted words are what are to be entered. Example in issue #7 is “**Physician Group:**” where it is also explained that it must be in bold.

Issue #	Page #	Section	Action to be performed	Changes to the Application	Reason for the Change
1.	Work Sheet D, Part I, Page 1	Column 6, Titled ”Medicare Primary Days”	Change Title to read:	“Cov Med Primary Days”	This is a CMS change of language to better reflect the number of days that should be included in the cost report.
2.	Work Sheet D, Part I, Page 1	Column 7, Titled ”Medicare Secondary Days”	Change Title to read:	“Cov Med Secondary Days”	This is a CMS change of language to better reflect the number of days that should be included in the cost report.
3.	Work Sheet D, Part I, Page 2	Column 6, Titled ”Medicare Primary Visits”	Change Title to read:	“Cov Med Primary Visits”	This is a CMS change of language to better reflect the number of visits that should be included in the cost report.
4.	Work Sheet D, Part I, Page 2	Column 7, Titled ”Medicare Secondary Visits”	Change Title to read:	“Cov Med Secondary Visits”	This is a CMS change of language to better reflect the number of visits that should be included in the cost report.

Issue #	Page #	Section	Action to be performed	Changes to the Application	Reason for the Change
5.	Work Sheet D, Part II, Page 1	Column 6, Titled "Medicare Primary"	Change Title to read:	"Covered Med Primary"	This is a CMS change of language to better reflect the number of visits that should be included in the cost report.
6.	Work Sheet D, Part II, Page 1	Column 7, Titled "Medicare Secondary"	Change Title to read:	"Covered Med Secondary"	This is a CMS change of language to better reflect the number of days that should be included in the cost report.
7.	Work Sheet D, Part II, Page 1	Column Titled "List Of Suppliers", Section A. Physician Services: Line 41	Add Wording:	"Physician Groups" (In Bold)	To reflect CMS' decision to sum up all statistics for the different Physician Groups, this is the title of this grouping.
8.	Work Sheet D, Part II, Page 1	Line 41, Columns 1-7.	Add block of grey:	This entire line should be blocked out grey from Column 1 to Column 7.	To reflect CMS' decision to sum up all statistics for the different Physician Groups statistics related to this line, this is the title of this grouping, so there should be no area for plan input.

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9.	Work Sheet D, Part II, Page 1	Column Titled "List Of Suppliers", Section A. Physician Services: Line 42	Add Wording:	"Fee For Service"	To reflect CMS' decision to sum up all statistics for the different Physician Groups statistics related to this line, this is the title of this group.
10.	Work Sheet D, Part II, Page 1	Line 42, Columns 1-3	Add block of grey:	This line should be blocked out grey from Column 1 to Column 3.	To reflect CMS' decision to sum up all statistics for the different Physician Groups statistics related to this line, these columns are not in use, so there should be no area for plan input.
11.	Work Sheet D, Part II, Page 1	Line 42, Columns 4-7	Change Formula:	This line now sums up the common statistics in these columns. These lines and columns are now hard coded and protected.	To reflect CMS' decision to sum up all statistics for the different Physician Groups statistics related to this line, this line represents the sum of all similar statistics for Fee For Service.
12.	Work Sheet D, Part II, Page 1	Column Titled "List Of Suppliers", Section A. Physician Services: Line 43	Add Wording:	"Capitation"	To reflect CMS' decision to sum up all statistics for the different Physician Groups statistics related to this line, this is the title of this group.
13.	Work Sheet D, Part II, Page 1	Line 43, Columns 1-3	Add block of grey:	This line should be blocked out grey from Column 1 to Column 3.	To reflect CMS' decision to sum up all statistics for the different Physician Groups statistics related to this line, these columns are not in use, so there should be no area

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					for plan input.
14.	Work Sheet D, Part II, Page 1	Line 43, Columns 4-7	Change Formula:	This line now sums up the common statistics in these columns. These lines and columns are now hard coded and protected.	To reflect CMS' decision to sum up all statistics for the different Physician Groups statistics related to this line, this line represents the sum of all similar statistics for Capitation.
15.	Work Sheet D, Part II, Page 1	Column Titled "List Of Suppliers", Section A. Physician Services: Line 44	Add Wording:	"Other"	To reflect CMS' decision to sum up all statistics for the different Physician Groups statistics related to this line, this is the title of this group.
16.	Work Sheet D, Part II, Page 1	Line 44, Columns 1-3	Add block of grey:	This line should be blocked out grey from Column 1 to Column 3.	To reflect CMS' decision to sum up all statistics for the different Physician Groups statistics related to this line, these columns are not in use, so there should be no area for plan input.
17.	Work Sheet D, Part II, Page 1	Line 44, Columns 4-7	Change Formula:	This line now sums up the common statistics in these columns. These lines and columns are now hard coded and protected.	To reflect CMS' decision to sum up all statistics for the different Physician Groups statistics related to this line, this line represents the sum of all similar statistics for Other.
18.	Work Sheet D, Part II, Page 1	Column Titled "List Of Suppliers", Section A. Physician	Add Wording:	"Individual Physicians" (In Bold)	To reflect CMS' decision to sum up all statistics for the different Individual Physicians statistics related to this line, this is the title of this grouping.

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		Services: Line 45			
19.	Work Sheet D, Part II, Page 1	Column Titled “List Of Suppliers”, Section A. Physician Services: Line 45	Add block of grey:	This entire line should be blocked out grey from Column 1 to Column 7.	To reflect CMS’ decision to sum up all statistics for the different Individual Physicians statistics related to this line, this is the title of this grouping, so there should be no area for plan input.
20.	Work Sheet D, Part II, Page 1	Column Titled “List Of Suppliers”, Section A. Physician Services: Line 46	Add Wording:	“Fee For Service”	To reflect CMS’ decision to sum up all statistics for the different Individual Physicians statistics related to this line, this is the title of this group.
21.	Work Sheet D, Part II, Page 1	Line 46, Columns 1-3	Add block of grey:	This line should be blocked out grey from Column 1 to Column 3.	To reflect CMS’ decision to sum up all statistics for the different Individual Physicians statistics related to this line, these columns are not in use, so there should be no area for plan input.
22.	Work Sheet D, Part II, Page 1	Line 46, Columns 4-7	Change Formula:	This line now sums up the common statistics in these columns. These lines and columns are now hard coded and protected.	To reflect CMS’ decision to sum up all statistics for the different Individual Physicians statistics related to this line, this line represents the sum of all similar statistics for Fee For Service.
23.	Work Sheet D, Part	Column Titled “List Of	Add Wording:	“Capitation”	To reflect CMS’ decision to sum up all statistics for the different Individual Physicians statistics

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	II, Page 1	Suppliers”, Section A. Physician Services: Line 47			related to this line, this is the title of this group.
24.	Work Sheet D, Part II, Page 1	Line 47, Columns 1-3	Add block of grey:	This line should be blocked out grey from Column 1 to Column 3.	To reflect CMS’ decision to sum up all statistics for the different Individual Physicians statistics related to this line, these columns are not in use, so there should be no area for plan input.
25.	Work Sheet D, Part II, Page 1	Line 47, Columns 4-7	Change Formula:	This line now sums up the common statistics in these columns. These lines and columns are now hard coded and protected.	To reflect CMS’ decision to sum up all statistics for the different Individual Physicians statistics related to this line, this line represents the sum of all similar statistics for Capitation.
26.	Work Sheet D, Part II, Page 1	Column Titled “List Of Suppliers”, Section A. Physician Services: Line 48	Add Wording:	“Other”	To reflect CMS’ decision to sum up all statistics for the different Individual Physicians statistics related to this line, this is the title of this group.
27.	Work Sheet D, Part II, Page 1	Line 48, Columns 1-3	Add block of grey:	This line should be blocked out grey from Column 1 to Column 3.	To reflect CMS’ decision to sum up all statistics for the different Individual Physicians statistics related to this line, these columns are not in use, so there should be no area for plan input.
28.	Work Sheet	Line 48, Columns 4-7	Change Formula:	This line now sums up the common statistics in these columns. These lines and columns are now hard coded	To reflect CMS’ decision to sum up all statistics for the different

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	D, Part II, Page 1			and protected.	Individual Physicians statistics related to this line, this line represents the sum of all similar statistics for Other.
29.	Work Sheet D, Part II, Page 2	Column 6, Titled "Medicare Primary"	Change Title to read:	"Covered Med Primary"	This is a CMS change of language to better reflect the number of days that should be listed in the cost report.
30.	Work Sheet D, Part II, Page 2	Column 7, Titled "Medicare Secondary"	Change Title to read:	"Covered Med Secondary"	This is a CMS change of language to better reflect the number of days that should be listed in the cost report.
31.	Work Sheet D, Part II, Page 2	Column Titled "List Of Suppliers" Section B. Certified Labs: Line 8	Add Wording:	"Certified Labs" (In Bold)	To reflect CMS' decision to sum up all statistics for the different Certified Labs statistics related to this line, this is the title of this group.
32.	Work Sheet D, Part II, Page 2	Section B. Certified Labs: Line 8, Columns 1-7	Add block of grey:	This entire line should be blocked out grey from Column 1 to Column 7.	To reflect CMS' decision to sum up all statistics for the different Certified Lab statistics related to this line, these columns are not in use, so there should be no area for plan input.
33.	Work	Column	Add Wording:	"Fee For Service"	To reflect CMS' decision to sum

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	Sheet D, Part II, Page 2	Titled "List Of Suppliers" Section B. Certified Labs: Line 9			up all statistics for the different Certified Lab statistics related to this line, this is the title of this group.
34.	Work Sheet D, Part II, Page 2	Section B. Certified Labs: Line 9, Columns 1-3	Add block of grey:	This line should be blocked out grey from Column 1 to Column 3.	To reflect CMS' decision to sum up all statistics for the different Certified Lab statistics related to this line, these columns are not in use, so there should be no area for plan input.
35.	Work Sheet D, Part II, Page 2	Section B. Certified Labs: Line 9, Columns 4-7	Change Formula:	This line now sums up the common statistics in these columns. These lines and columns are now hard coded and protected.	To reflect CMS' decision to sum up all statistics for the different Certified Lab statistics related to this line, this line represents the sum of all similar statistics for Fee For Service.
36.	Work Sheet D, Part II, Page 2	Column Titled "List Of Suppliers" Section B. Certified Labs: Line 10	Add Wording:	"Capitation"	To reflect CMS' decision to sum up all statistics for the different Certified Lab statistics related to this line, this is the title of this group.
37.	Work Sheet D, Part II, Page 2	Section B. Certified Labs: Line 10, Columns 1-3	Add block of grey:	This line should be blocked out grey from Column 1 to Column 3.	To reflect CMS' decision to sum up all statistics for the different Certified Lab statistics related to this line, these columns are not in use, so there should be no area for plan input.

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38.	Work Sheet D, Part II, Page 2	Section B. Certified Labs: Line 10, Columns 4-7	Change Formula:	This line now sums up the common statistics in these columns. These lines and columns are now hard coded and protected.	To reflect CMS' decision to sum up all statistics for the different Certified Lab statistics related to this line, this line represents the sum of all similar statistics for Capitation.
39.	Work Sheet D, Part II, Page 2	Column Titled "List Of Suppliers" Section B. Certified Labs: Line 11	Add Wording:	"Other"	To reflect CMS' decision to sum up all statistics for the different Certified Lab statistics related to this line, this is the title of this group.
40.	Work Sheet D, Part II, Page 2	Section B. Certified Labs: Line 11, Columns 1-3	Add block of grey:	This line should be blocked out grey from Column 1 to Column 3.	To reflect CMS' decision to sum up all statistics for the different Certified Lab statistics related to this line, these columns are not in use, so there should be no area for plan input.
41.	Work Sheet D, Part II, Page 2	Section B. Certified Labs: Line 11, Columns 4-7	Change Formula:	This line now sums up the common statistics in these columns. These lines and columns are now hard coded and protected.	To reflect CMS' decision to sum up all statistics for the different Certified Lab statistics related to this line, this line represents the sum of all similar statistics for Other.

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42.	Work Sheet D, Part II, Page 2	Column Titled "List Of Suppliers", Section C. X-Ray Units: Line 8	Add Wording:	"X-Ray Units" (In Bold)	To reflect CMS' decision to sum up all statistics for the different X-Ray Unit statistics related to this line, this is the title of this group.
43.	Work Sheet D, Part II, Page 2	Section C. X-Ray Units: Line 8, Columns 1-7	Add block of grey:	This entire line should be blocked out grey from Column 1 to Column 7.	To reflect CMS' decision to sum up all statistics for the different X-Ray Unit statistics related to this line, these columns are not in use, so there should be no area for plan input.
44.	Work Sheet D, Part II, Page 2	Column Titled "List Of Suppliers" Section C. X-Ray Units: Line 9	Add Wording:	"Fee For Service"	To reflect CMS' decision to sum up all statistics for the different X-Ray Unit statistics related to this line, this is the title of this group.
45.	Work Sheet D, Part II, Page 2	Section C. X-Ray Units: Line 9, Columns 1-3	Add block of grey:	This line should be blocked out grey from Column 1 to Column 3.	To reflect CMS' decision to sum up all statistics for the different X-Ray Unit statistics related to this line, these columns are not in use, so there should be no area for plan input.
46.	Work Sheet D, Part II, Page 2	Section C. X-Ray Units: Line 9, Columns 4-7	Change Formula:	This line now sums up the common statistics in these columns. These lines and columns are now hard coded and protected.	To reflect CMS' decision to sum up all statistics for the different X-Ray Unit statistics related to this line, this line represents the sum of all similar statistics for Fee For Service.

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47.	Work Sheet D, Part II, Page 2	Column Titled "List Of Suppliers" Section C. X-Ray Units: Line 10	Add Wording:	"Capitation"	To reflect CMS' decision to sum up all statistics for the different X-Ray Unit statistics related to this line, this is the title of this group.
48.	Work Sheet D, Part II, Page 2	Section C. X-Ray Units: Line 10, Columns 1-3	Add block of grey:	This line should be blocked out grey from Column 1 to Column 3.	To reflect CMS' decision to sum up all statistics for the different X-Ray Unit statistics related to this line, these columns are not in use, so there should be no area for plan input.
49.	Work Sheet D, Part II, Page 2	Section C. X-Ray Units: Line 10, Columns 4-7	Change Formula:	This line now sums up the common statistics in these columns. These lines and columns are now hard coded and protected.	To reflect CMS' decision to sum up all statistics for the different X-Ray Unit statistics related to this line, this line represents the sum of all similar statistics for Capitation.
50.	Work Sheet D, Part II, Page 2	Column Titled "List Of Suppliers" Section C. X-Ray Units: Line 11	Add Wording:	"Other"	To reflect CMS' decision to sum up all statistics for the different X-Ray Unit statistics related to this line, this is the title of this group.
51.	Work Sheet D, Part II, Page 2	Section C. X-Ray Units: Line 11, Columns 1-3	Add block of grey:	This line should be blocked out grey from Column 1 to Column 3.	To reflect CMS' decision to sum up all statistics for the different X-Ray Unit statistics related to this line, these columns are not in use, so there should be no area for plan input.

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52.	Work Sheet D, Part II, Page 2	Section C. X-Ray Units: Line 11, Columns 4-7	Change Formula:	This line now sums up the common statistics in these columns. These lines and columns are now hard coded and protected.	To reflect CMS' decision to sum up all statistics for the different X-Ray Unit statistics related to this line, this line represents the sum of all similar statistics for Other.
53.	Work Sheet E	Column Titled "Cost Center", Line 19	Change line to read:	"Part B Costs Not Subject to Coinsurance"	To reflect CMS' 100% covered services/drugs that exclude beneficiary coinsurance.
54.	Work Sheet E	Column Titled "Cost Center", Line 20	Change line to read:	"Non-Allowable Costs"	To reflect CMS' decision to provide a line for reporting Non-Allowable costs.
55.	Work Sheet E	Column 7, Line 19	Change space to:	L 25	To allow the costs to flow to the proper Worksheet L, Column 2, Line 25.
56.	Work Sheet E	Column 7, Line 20	Change to:	Block out grey for the entire line. This should look exactly like Column 7, line 13on the same worksheet.	This cost center is not reimbursed and does not transfer to another sheet.
57.	Work Sheet K	Column Titled "Cost Centers", Line 3	Change to read:	"Fee For Service....."	To reflect CMS's changes to Work Sheet D.
58.	Work Sheet K	Line 3, Columns 2-4	Change of formula:	These columns are now protected and pull the information directly from Work Sheet D.	To reflect CMS's changes to Work Sheet D.

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59.	Work Sheet K	Column Titled "Cost Centers", Line 4	Change to read:	"Capitation....."	To reflect CMS's changes to Work Sheet D.
60.	Work Sheet K	Line 4, Columns 2-4	Change of formula:	These columns are now protected and pull the information directly from Work Sheet D.	To reflect CMS's changes to Work Sheet D.
61.	Work Sheet K	Column Titled "Cost Centers", Line 5	Change to read:	"Other....."	To reflect CMS's changes to Work Sheet D.
62.	Work Sheet K	Line 5, Columns 2-4	Change of formula:	These columns are now protected and pull the information directly from Work Sheet D.	To reflect CMS's changes to Work Sheet D.
63.	Work Sheet K	Column Titled "Cost Centers", Line 6	Change to read:	"Individual Physicians:" (In Bold)	To reflect CMS's changes to Work Sheet D.

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64.	Work Sheet K	Line 6, Columns 1-7	Change to:	Block out grey for the entire line. This should look exactly like line 2, Columns 1-7 on the Work Sheet K.	This cost center is not reimbursed and does not transfer to another sheet.
65.	Work Sheet K	Column Titled "Cost Centers", Line 7	Change to read:	"Fee For Service....."	To reflect CMS's changes to Work Sheet D.
66.	Work Sheet K	Line 7, Columns 2-4	Change of formula:	These columns are now protected and pull the information directly from Work Sheet D.	To reflect CMS's changes to Work Sheet D.
67.	Work Sheet K	Column Titled "Cost Centers", Line 8	Change to read:	"Capitation....."	To reflect CMS's changes to Work Sheet D.
68.	Work Sheet K	Line 8, Columns 2-4	Change of formula:	These columns are now protected and pull the information directly from Work Sheet D.	To reflect CMS's changes to Work Sheet D.

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69.	Work Sheet K	Column Titled "Cost Centers", Line 9	Change to read:	"Other....."	To reflect CMS's changes to Work Sheet D.
70.	Work Sheet K	Line 9, Columns 2-4	Change of formula:	These columns are now protected and pull the information directly from Work Sheet D.	To reflect CMS's changes to Work Sheet D.
71.	Work Sheet K	Column Titled "Cost Centers", Line 10	Change to read:	"Certified Labs:" (In Bold)	To reflect CMS's changes to Work Sheet D.
72.	Work Sheet K	Line 10, Columns 1-7	Change to:	Block out grey for the entire line. This should look exactly like line 2, Columns 1-7 on the Work Sheet K.	This cost center is not reimbursed and does not transfer to another sheet.
73.	Work Sheet K	Column Titled "Cost Centers", Line 11	Change to read:	"Fee For Service....."	To reflect CMS's changes to Work Sheet D.

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74.	Work Sheet K	Line 11, Columns 2-4	Change of formula:	These columns are now protected and pull the information directly from Work Sheet D.	To reflect CMS's changes to Work Sheet D.
75.	Work Sheet K	Column Titled "Cost Centers", Line 12	Change to read:	"Capitation....."	To reflect CMS's changes to Work Sheet D.
76.	Work Sheet K	Line 12, Columns 2-4	Change of formula:	These columns are now protected and pull the information directly from Work Sheet D.	To reflect CMS's changes to Work Sheet D.
77.	Work Sheet K	Column Titled "Cost Centers", Line 13	Change to read:	"Other....."	To reflect CMS's changes to Work Sheet D.
78.	Work Sheet K	Line 13, Columns 2-4	Change of formula:	These columns are now protected and pull the information directly from Work Sheet D.	To reflect CMS's changes to Work Sheet D.

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79.	Work Sheet K	Column Titled "Cost Centers", Line 14	Change to read:	"X-Ray Units:" (In Bold)	To reflect CMS's changes to Work Sheet D.
80.	Work Sheet K	Line 14, Columns 1-7	Change to:	Block out gray for the entire line. This should look exactly like line 2, Columns 1-7 on the Work Sheet K.	This cost center is not reimbursed and does not transfer to another sheet.
81.	Work Sheet K	Column Titled "Cost Centers", Line 15	Change to read:	"Fee For Service....."	To reflect CMS's changes to Work Sheet D.
82.	Work Sheet K	Line 15, Columns 2-4	Change of formula:	These columns are now protected and pull the information directly from Work Sheet D.	To reflect CMS's changes to Work Sheet D.
83.	Work Sheet K	Column Titled "Cost Centers", Line 16	Change to read:	"Capitation....."	To reflect CMS's changes to Work Sheet D.

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84.	Work Sheet K	Line 16, Columns 2-4	Change of formula:	These columns are now protected and pull the information directly from Work Sheet D.	To reflect CMS's changes to Work Sheet D.
85.	Work Sheet K	Column Titled "Cost Centers", Line 17	Change to read:	"Other....."	To reflect CMS's changes to Work Sheet D.
86.	Work Sheet K	Line 17, Columns 2-4	Change of formula:	These columns are now protected and pull the information directly from Work Sheet D.	To reflect CMS's changes to Work Sheet D.
87.	Work Sheet K	Column Titled "Cost Centers", Line 18	Change to read:	"ESRD Facilities....."	To reflect the changes made on Work Sheet K, this cost center changed numbering.
88.	Work Sheet K	Column Titled "Cost Centers", Line 20	Change to read:	"Durable Medical Equipment....."	To reflect the changes made on Work Sheet K, this cost center changed numbering.

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89.	Work Sheet K	Column Titled "Cost Centers", Line 21	Change to read:	"Ambulance....."	To reflect the changes made on Work Sheet K, this cost center changed numbering.
90.	Work Sheet K	Column Titled "Cost Centers", Line 22	Change to read:	"Emergency-Urgently Needed Svcs....."	To reflect the changes made on Work Sheet K, this cost center changed numbering.
91.	Work Sheet K	Column Titled "Cost Centers", Line 23	Change to read:	"Professional Component – Mental Health....."	To reflect the changes made on Work Sheet K, this cost center changed numbering.
92.	Work Sheet K	Column Titled "Cost Centers", Line 24	Change to read:	"Mental Health Svcs – Non-Prof Component..."	To reflect the changes made on Work Sheet K, this cost center changed numbering.
93.	Work Sheet L	Column Titled "Description", Line 18	Change line to read:	"Pt B DED pd by MAC/Carrier/Inter (Wkst E, Col 6, Ln 16)..."	This is a CMS correction to the Cost Report. This line incorrectly states column 9, and there is no column 9 on wkst E. It should state Column 6

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94.	Work Sheet L	Line 21	Change Line to read:	“Pro Component of Mental Health Svcs (W/S K, Line 23)....”	To correct label the description from “Line 19” to “Line 23”
95.	Work Sheet L	Line 22	Change Line to read:	Line 21 times 25%...	To correct label description from “37.5%” to “25%”
96.	Work Sheet L	Line 22, Column 2	Formula:	This number is determined by multiplying the amount in Column 2, Line 21 by 25%.	To correct formula by changing 37.5% to 25%
97.	Work Sheet L	Line 24	Add a blank line:	Insert a blank line, exactly like line 20 on the same worksheet. This line is blocked out grey in columns 1-6.	This line provides a blank space.
98.	Work Sheet L	All Columns	Add all new lines:	There are additional lines that need to be inserted. The new lines will be numbered from 24-26.	As a result to the previous changes to the cost report, these lines need to be entered.
99.	Work Sheet L	Column Titled “Description”	Add a new line:	“Part B Costs Not Subject to Coinsurance.....”	This is CMS’ title for the new cost center.

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		, Line 25			
100.	Work Sheet L	Line 25, Columns 1,4,5, 6.	Add block of grey:	These columns on this line should be grayed out exactly like line 18 on the same Work Sheet L.	These columns are not in use for this cost center on this worksheet.
101.	Work Sheet L	Line 25, Column 2	Add a number cell:	A space to pull the dollar value associated with this cost center from Worksheet E, Column 6, Line 19.	This Cost Center is reimbursed at 100%, but needs to be broken up into a Per Member Per Month amount. Worksheet L accomplishes this task.
102.	Work Sheet L	Line 25, Column 3	Add a number cell:	A space to total out column 2.	CMS will need a total to break down into the Per Member Per Month amount. This line computes this amount.
103.	Work Sheet L	Column Titled "Description" , Line 26	Add a new line:	"Cost PMPM (Line 25/ Line 1)....."	This labels the calculation so that the Per Member Per Month amount can be determined.
104.	Work Sheet L	Line 26, Columns 1,4,5.	Add a block of grey:	These columns on this line should be grayed out exactly like line 18 on the same Work Sheet.	These columns are not in use for this cost center on this worksheet.
105.	Work Sheet L	Line 26, Column 2	Formula:	This number divides the amount in Column 2, Line 25 by Column 2, Line 1.	This Cost Center is reimbursed at 100%, but needs to be broken up into a Per Member Per Month amount. Worksheet L accomplishes this task.
106.	Work Sheet L	Line 26, Column 3	Add a number cell:	A space to total out column 2 in PMPM amounts.	CMS will need a total to break down into the Per Member Per Month amount. This line computes the number.

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107.	Work Sheet L	Column 6, Line 26	Add:	“M 16a”	This is the Work Sheet and Line that the number in Column 3, Line 26 transfers to from this page.
108.	Work Sheet M	Column 3, Line 16a	Linked to:	This space should be protected and pull information from Work Sheet L, Column 3, Line 26	This will pull the correct amount from a previous Work Sheet
109.	Work Sheet N	Column Titled “Premium Determinations Covered by this Part”, Line 8c	Change line to read:	“CO pd by MAC/Carrier/Inter (Worksheet G, Col 2, Line 23&24/WS D, Pt E, Col 2, Ln 1)	This is a CMS correction to the Cost Report.
110.	Work Sheet N	Column 3, Line 8a	Linked to:	This space should be protected and pull information from Worksheet M, Column 4, Sum of lines 8-11	This removed the potential for data entry error by following the instructions and calculating this cell correctly by linking it to the referenced cells.
111.	Work Sheet N	Column 3, Line 8b	Linked to:	This space should be protected and pull information from Worksheet M, Column 3, Line 13	This removed the potential for data entry error by following the instructions and calculating this cell correctly by linking it to the referenced cells.
112.	Work Sheet N	Column 3, Line 8c	Linked to:	This space should be protected and pull information from Worksheet G, Col 2, Line 23&24/WS D, Pt E, Col 2, Ln 1	This removed the potential for data entry error by following the instructions and calculating this cell correctly by linking it to the referenced cells.

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113.	Work Sheet N	Line 9a	Change Line Number	Changes line number from 9 to 9a	This is a CMS change to the Cost Report that reflects a new line number.
114.	Work Sheet N	Column Titled “Premium Determination Covered by this Part”, Line 9a	Change line to read:	“Involuntary under/ (over) collection for the prior period (Worksheet N, Line 11/12b, respectively) **Note** Prior period = Current period – 2 years”.	This is a CMS change to the Cost Report that reflects the proper number pulled from the prior period Worksheet N.
115.	Work Sheet N	Column Titled “Premium Determination Covered by this Part”, Line 9b	Add line	Line will read “Prior Period Member Months”	This is a CMS change to the Cost Report to correctly reflect prior period collections at the current period’s membership.
116.	Work sheet N	Column Titled “Premium Determination Covered by this Part”, Line 9b	Linked to:	This space should be linked to the prior period, Worksheet N, Line 0.	This is a CMS change to the Cost Report to correctly reflect prior period collections at the current period’s membership.
117.	Work sheet N	Column Titled “Premium Determination Covered by this Part”, Line 9c	Add line	Line will read “Gross under/ (over) collections from prior period”	This is a CMS change to the Cost Report to correctly reflect prior period collections at the current period’s membership.

Issue #	Page #	Section	Action to be performed	Changes to the Application	Reason for the Change
118.	Work sheet N	Column Titled "Premium Determination Covered by this Part", Line 9c	Formula:	This line will calculate as the product of Line 9a * Line 9b.	This is a CMS change to the Cost Report to correctly reflect prior period collections at the current period's membership.
119.	Work sheet N	Column Titled "Premium Determination Covered by this Part", Line 9d	Add line:	Line will read "Adjusted under/ (over) collection from the prior period"	This is a CMS change to the Cost Report to correctly reflect prior period collections at the current period's membership.
120.	Work sheet N	Column Titled "Premium Determination Covered by this Part", Line 9d	Formula:	This line will calculate as Line 9c divided by Line 0.	This is a CMS change to the Cost Report to correctly reflect prior period collections at the current period's membership.
121.	Work Sheet N	Column Titled "Premium Determination Covered by this Part", Line 10	Change line to read:	"Total Amount Allowed to be charged (line 8d plus line 9d)"	This is a CMS change to the Cost Report that reflects the cumulative actual amount allowed to be charged for the current period.

Issue #	Page #	Section	Action to be performed	Changes to the Application	Reason for the Change
122.	Work Sheet N	Column Titled “Premium Determination Covered by this Part”, Line 10	Formula	This line will calculate as Line 8d plus line 9d	This is a CMS change to the Cost Report that reflects the cumulative actual amount allowed to be charged for the current period.
123.	Work Sheet N	Column Titled “Premium Determination Covered by this Part”, Line 11	Change line to read:	“Actual under (over) collection for the period (Line 10 minus Line 7). Stop here is (over)collection.”	This is a CMS change to the Cost Report to calculate the actual under or over collection for the period.
124.	Work Sheet N	Column Titled “Premium Determination Covered by this Part”, Line 11	Formula:	Change this line to calculate as Line 10 minus Line 7	This is a CMS change to the Cost Report to calculate the actual under or over collection for the period.
125.	Work sheet N	Column Titled “Premium Determination Covered by this Part”, Line 12	Change line to read:	“Budgeted Voluntary under collection for the period (Worksheet B, Line 8)”	This is a CMS change to the Cost Report to reflect budgeted under collections estimated on the Budget Report.
126.	Work sheet N	Column Titled “Premium Determination Covered by	Linked to:	This line will link to the current period’s Worksheet B, Line 8.	This is a CMS change to the Cost Report to reflect budgeted under collections estimated on the Budget Report.

Issue #	Page #	Section	Action to be performed	Changes to the Application	Reason for the Change
		this Part”, Line 12			
127.	Work sheet N	Column Titled “Premium Determination Covered by this Part”, Line 12a	Add line:	Line will read “Actual Voluntary Under collection – no recoupment”	This is a CMS change to the cost report to limit any budgeted under collections from the budget report to actual under collections.
128.	Work sheet N	Column Titled “Premium Determination Covered by this Part”, Line 12a	Formula:	Line will calculate as either the voluntary under collection from the budget report, or the actual under collection, whichever is less.	This is a CMS change to the cost report to limit any budgeted under collections from the budget report to actual under collections.
129.	Work sheet N	Column Titled “Premium Determination Covered by this Part”, Line 12b	Add line	Line will read “Involuntary under collection – may recoup during subsequent period”	This is a CMS change to the cost report to limit any budgeted under collections from the budget report to actual under collections and allow recoupment of involuntary under collections in future periods.
130.	Work sheet N	Column Titled “Premium Determination Covered by this Part”, Line 12b	Formula:	Line will calculate as the different between the actual under collection and the voluntary under collection calculated on Worksheet B, Line 8 of the budget report.	This is a CMS change to the cost report to limit any budgeted under collections from the budget report to actual under collections and allow recoupment of involuntary under collections in future periods.