

Revisions Crosswalk (Form 276-16)

Final Cost Report

Note: In Changes to the Application column, the quoted words are what are to be entered.

Issue #	Page #	Section	Action to be performed	Changes to the Application	Reason for the Change
1.	Worksheet S	Certification by Officer of the plan, Row 48	Remove language	Removed "...except as noted" from the certification sentence.	This it to update the assertion, it should not include exceptions.
2.	Worksheet S	Row 59	Change form number	Changed form number 276-08 to "276-16".	To reflect the most recent change in the form number/year.
3.	Worksheet S	Disclaimer, Row 63	Change line to read:	Old: '24 hours to complete the budget forecast, 80 hours to complete the fourth quarter and final cost reports, and 12 hours to complete the first, second, and third quarterly reports; New: "24 hours to complete the budget forecast, 80 hours to complete the 4th quarter and final cost reports, 4 hours to complete the semi-annual Interim, and 0 hours to complete the first,"	To reflect the updated cost report filing requirements.
4.	Worksheet S	Disclaimer, Row 64	Change line to read:	Old: and (2)for HCPPs, 16 hours to complete the budget forecast, 60 hours to complete the final cost report, and 8 hours to complete the mid-year report. If you have any comments New: "second, and third quarterly reports; and (2) for HCPPs, 16 hours to complete the budget forecast, 60 hours to complete the final cost report, and 4 hours to complete the semi-	To reflect the updated cost report filing requirements.

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				annual”	
5.	Worksheet S	Disclaimer, Row 65	Change line to read:	Old: concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, N2-14-26, Baltimore, Maryland New: “interim report. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard,”	To reflect the updated cost report filing requirements.
6.	Worksheet S	Disclaimer, Row 66	Change line to read:	Old: 21244-1850 and to the Office of the Information and Regulatory Affairs, Office of Management and Budget, Washington, D.C. 20503. New: “Mail Stop C3-14-16, Baltimore, Maryland 21244-1850 and to the Office of the Information and Regulatory Affairs, Office of Management and Budget, Washington, D.C. 20503.”	To reflect the updated cost report filing requirements.
7.	Worksheet D	Row 303	Change form number	Changed form number 276-08 to “276-16”.	To reflect the most recent change in the form number/year.
8.	Worksheet E	Column COST CENTER, Lines 17-18	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.
9.	Worksheet E	Column COST CENTER,	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.

Issue #	Page #	Section	Action to be performed	Changes to the Application	Reason for the Change
		Lines 20-23			
10.	Worksheet E	Column COST CENTER, Line 16	Change line to read:	Changed the description to: “DED+CO pd by MAC”, reference to Carrier/Intermediaries was removed.	To reflect the correct 3 rd party payer, CMS now refers to the Carrier and Intermediaries as MACs. Coinsurance is paid by the MACs.
11.	Worksheet E	Column 5, Row 13	Add language	“See-WKST I Supp”.	To add a reference to a supplemental worksheet.
12.	Worksheet E	Column 5, Header	Formatting	Changed font color from “black” to “red”.	Change font color to highlight the A&G allocation, and make a reference to a supplemental worksheet I.
13.	Worksheet E	Column 7, Line 6	Change line to read:	Changed the reference from ' K 2-6 to “ ' K 3-5”.	To reflect the updated reference.
14.	Worksheet E	Column 7, Line 7	Change line to read:	Changed the reference from ' K 7 to “ ' K 7-9”.	To reflect the updated reference.
15.	Worksheet E	Column 7, Line 8	Change line to read:	Changed the reference from ' K 8-10 to “ ' K 11-13”.	To reflect the updated reference.
16.	Worksheet E	Column 7, Line 9	Change line to read:	Changed the reference from ' K 11-13 to “ ' K 15-17”.	To reflect the updated reference.
17.	Worksheet E	Column 7, Line 10	Change line to read:	Changed the reference from ' K 14-15 to “ ' K 18”.	To reflect the updated reference.
18.	Worksheet E	Column 7, Line 11	Change line to read:	Changed the reference from ' K 16 to “ ' K 20”.	To reflect the updated reference.
19.	Worksheet E	Column 7, Line 12	Change line to read:	Changed the reference from ' K 17 to “ ' K 21”.	To reflect the updated reference.
20.	Worksheet E	Column 7, Line 14	Change line to read:	Changed the reference from ' K 18 to “ ' K 22”.	To reflect the updated reference.
21.	Worksheet E	Column 7, Line 15	Change line to read:	Changed the reference from ' K 19&20 to “ ' K 24”.	To reflect the updated reference.
22.	Worksheet E	Column 7, Line 19	Change line to read:	Changed the reference from ' L 25 to “ ' L 21”.	To reflect the updated reference.
23.	Worksheet F	Page 5, Line 16	Change line to read:	“DED+CO pd by MAC”, reference to Carrier/Intermediaries was removed.	To reflect the correct 3 rd party payer, Carrier & Intermediaries no longer pay the coinsurance.

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24.	Worksheet F	Page 5, Line 16a	Remove	Removed this line entirely	This line was incorrectly included here, will be deleted from other worksheets as well.
25.	Worksheet G	Part I, Page 1, Line 23	Change line to read:	“Part B coinsurance on services paid by CMS's MAC”	To reflect the correct 3 rd party payer, Carrier no longer pay the coinsurance.
26.	Worksheet G	Part I, Page 1, Line 24	Remove	Removed this line entirely	This information is already reported on Worksheet G, Part I, Line 23.
27.	Worksheet G	Part II, Page 5, Line 16	Change line to read:	Deleted reference to“DED+CO pd by MAC”,.	To reflect the correct 3 rd party payer, Carrier & Intermediaries no longer pay the coinsurance.
28.	Worksheet G	Part II, Page 5, Line 16a	Remove	Removed this line entirely	This line was incorrectly included here, will be deleted from other worksheets as well.
29.	Worksheet H	Section A, Column C, Row 5	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.
30.	Worksheet H	Section B, Column called LINE (Wkst E), Lines 1-16	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.
31.	Worksheet H	Section B, Column 1, Lines 1-16	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.
32.	Worksheet H	Section B, Column 2, Lines 1-16	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.
33.	Worksheet H	Section B, Column 3, Lines 1-16	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.
34.	Worksheet H	Section B, Column 4, Lines 1-16	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.

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35.	Worksheet H	Section B, (1), Row 30	Change line to read:	“Transfer the amounts in column 5 to Worksheet G, Part I, Column 2 lines 10”	To clarify what is to be transferred from this worksheet to Worksheet G.
36.	Worksheet H	Section C, Column 1-6, Line 18	Add additional lines	Added lines 18-20	Added extra lines to account for additional related parties t
37.	Worksheet H	Section C, Column 1-6, Lines 18-20	Lines 18-20 should look exactly like Lines 1-17 and perform the same functions in each column:	New Lines 18-20 by column: Columns 1-6 are data entry fields.	Adding extra space for additional related party transactions..
38.	Worksheet H	Section C, Column 1, Lines 1-20	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.
39.	Worksheet H	Section C, Column 2, Lines 1-20	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.
40.	Worksheet H	Section C, Column 3, Lines 1-20	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.
41.	Worksheet H	Section C, Column 4, Lines 1-20	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.
42.	Worksheet H	Section C, Column 5, Lines 1-20	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.
43.	Worksheet H	Section C, Column 6, Lines 1-20	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.
44.	Worksheet H	Section C, Column C, Old Row	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.

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		63, New Row 66			
45.	Worksheet H	Section C, Column D, Old Row 63, New Row 66	Formatting	Changed font size from 8 to “7”.	Change font size to match the rest of the worksheet.
46.	Worksheet H	Section C, Column D, Old Row 67, New Row 70	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.
47.	Worksheet I	Part I, Column 1, Rows 10-13	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.
48.	Worksheet I	Part I, Column 2, Rows 10-13	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.
49.	Worksheet I	Part I, Column 3, Rows 10-13	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.
50.	Worksheet I	Part I, Column 4, Rows 10-13	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.
51.	Worksheet I	Part I, Column COST CENTER, Line 16	Change line to read:	“DED+CO pd by MAC”, reference to Carrier/Intermediaries was removed.	To reflect the correct 3 rd party payer, CMS now refers to the Carrier and Intermediaries as MACs. Coinsurance is paid by the MACs.
52.	Worksheet I	Part II, Column 1, Rows 74-77	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.
53.	Worksheet I	Part II,	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the

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		Column 2, Rows 74-77			worksheet.
54.	Worksheet I	Part II, Column 3, Rows 74-77	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.
55.	Worksheet I	Part II, Column 4, Rows 74-77	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.
56.	Worksheet I	Part II, Column COST CENTER, Line 16	Change line to read:	“DED+CO pd by MAC”, reference to Carrier/Intermediaries was removed.	To reflect the correct 3 rd party payer,. CMS now refers to the Carrier and Intermediaries as MACs. Coinsurance is paid by the MACs.
57.	Worksheet J	Page 1, Column 2, Line 1	Change formula	From Old ='Worksheet D'!N291 to New “'Worksheet D'!N294”	Change the formula to pull the Medicare Primary member months, rather than Total member months.
58.	Worksheet K	Column 1, Lines 1-33	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.
59.	Worksheet K	Column 2, Lines 1-33	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.
60.	Worksheet K	Column COST CENTER, Lines 1-33	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.
61.	Worksheet K	Column 3, Lines 1-33	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.
62.	Worksheet K	Column 4, Lines 1-33	Formatting	Changed font style from Helv to “Helvetica”.	Change font style to match the rest of the worksheet.
63.	Worksheet K	Column COST CENTER, Line 23	Chang line to read:	Deleted the Cost Center name (left it blank as an input field).	Delete the name in the cost center 23 Professional components of Mental Health services as there is no need to link it to WS L as its not applicable.
64.	Worksheet K	Column	Formatting	Changed the background fill color to	This will be an input field now, we want it

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		COST CENTER, Line 23		“Yellow”.	to show it in yellow for consistency.
65.	Worksheet K	Column COST CENTER, Line 24	Change line to read:	“Mental Health Svcs”	This line is revised to include cost portion for the professional and non-professional compensation paid that is in the total Mental Health. Please note that the Mental Health limitation no longer exists as of 2014, and Medicare will pay outpatient mental health services at the same level as other standard Part B Services.
66.	Worksheet K	Entire worksheet, Column C	Formatting	Increased Column C width from 35.2 to “40”.	This change will correct word cut off on line 36, the line reference was not showing.
67.	Worksheet K	Column 4, Line 3	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits'!I14”	Formula is outdated and needs to be updated.
68.	Worksheet K	Column 4, Line 4	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits'!I15”	Formula is outdated and needs to be updated.
69.	Worksheet K	Column 4, Line 5	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits'!I16”	Formula is outdated and needs to be updated.
70.	Worksheet K	Column 4, Line 7	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits'!I18”	Formula is outdated and needs to be updated.
71.	Worksheet K	Column 4, Line 8	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits'!I19”	Formula is outdated and needs to be updated.
72.	Worksheet K	Column 4, Line 9	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits'!I20”	Formula is outdated and needs to be updated.

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73.	Worksheet K	Column 4, Line 11	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits-!I22”	Formula is outdated and needs to be updated.
74.	Worksheet K	Column 4, Line 12	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits-!I23”	Formula is outdated and needs to be updated.
75.	Worksheet K	Column 4, Line 13	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits-!I24”	Formula is outdated and needs to be updated.
76.	Worksheet K	Column 4, Line 15	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits-!I26”	Formula is outdated and needs to be updated.
77.	Worksheet K	Column 4, Line 16	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits-!I27”	Formula is outdated and needs to be updated.
78.	Worksheet K	Column 4, Line 17	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits-!I28”	Formula is outdated and needs to be updated.
79.	Worksheet K	Column 4, Line 18	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits-!I29”	Formula is outdated and needs to be updated.
80.	Worksheet K	Column 4, Line 19	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits-!I30”	Formula is outdated and needs to be updated.
81.	Worksheet K	Column 4, Line 20	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits-!I31”	Formula is outdated and needs to be updated.
82.	Worksheet K	Column 4, Line 21	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits-!I32”	Formula is outdated and needs to be updated.
83.	Worksheet K	Column 4, Line 22	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits-!I33”	Formula is outdated and needs to be updated.

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84.	Worksheet K	Column 4, Line 23	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits-!I34”	Formula is outdated and needs to be updated.
85.	Worksheet K	Column 4, Line 24	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits!I35”	Formula is outdated and needs to be updated.
86.	Worksheet K	Column 4, Line 25	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits!!I36”	Formula is outdated and needs to be updated.
87.	Worksheet K	Column 4, Line 26	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits!!I37”	Formula is outdated and needs to be updated.
88.	Worksheet K	Column 4, Line 27	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits!!I38”	Formula is outdated and needs to be updated.
89.	Worksheet K	Column 4, Line 28	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits-!I39”	Formula is outdated and needs to be updated.
90.	Worksheet K	Column 4, Line 29	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits-!I40”	Formula is outdated and needs to be updated.
91.	Worksheet K	Column 4, Line 30	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits!!I41”	Formula is outdated and needs to be updated.
92.	Worksheet K	Column 4, Line 31	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits!!I42”	Formula is outdated and needs to be updated.
93.	Worksheet K	Column 4, Line 32	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits!!I43”	Formula is outdated and needs to be updated.
94.	Worksheet K	Column 4, Line 33	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits-!I44”	Formula is outdated and needs to be updated.

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95.	Worksheet K	Column 4, Line 34	Change formula	Replaced old formula in the field with the new one: “='Subpart E Limits-'!I45”	Formula is outdated and needs to be updated.
96.	Worksheet K	Column 6, Line 18	Add formula	Added formula: “='Worksheet E'!K23”.	To directly link the field with another worksheet within the workbook.
97.	Worksheet K	Column 6, Line 20	Add formula	Added formula: “='Worksheet E'!K24”.	To directly link the field with another worksheet within the workbook.
98.	Worksheet K	Column 6, Line 21	Add formula	Added formula: “='Worksheet E'!K25”.	To directly link the field with another worksheet within the workbook.
99.	Worksheet K	Column 6, Line 22	Add formula	Added formula: “='Worksheet E'!K28”.	To directly link the field with another worksheet within the workbook.
100.	Worksheet K	Column 6, Line 24	Add formula	Added formula: “='Worksheet E'!K29”.	To directly link the field with another worksheet within the workbook.
101.	Worksheet K	Column 6, Lines: 18, 20-22 and 24	Formatting	Locked cells	To protect the integrity of the links.
102.	Worksheet K	Column 7, Lines 3 through 34	Change formula	Updated the formula with a new link	Formula is outdated and needs to be updated.
103.	Worksheet L	Column 4, Line 1	Remove formula	Deleted the formula	Remove the formula to allow prepares to enter the non-medicare member months manually.
104.	Worksheet L	Column 4, Line 1	Formatting	Changed the fill color from no color to “Yellow”.	This is an input field now, for consistency, we want it to show it in yellow.
105.	Worksheet L	Column 4, Header	Change to read:	“NON-MEDICARE”.	Due to item #103, header needs to be modified.
106.	Worksheet L	Column 5, Line 1	Add formula	Added formula to “=I14+M14”.	This change will add the Medicare (Part B) and non-Medicare, and show total member months.
107.	Worksheet L	Column 5,	Change to read:	“TOTAL”	Due to item #106, header needs to be

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		Header		Col 2+Col 4".	modified.
108.	Worksheet L	Column 5, Line 1	Formatting	Changed the fill color from yellow to "No color/Blank".	Change the fill color from yellow to blank as the field is now formula driven and plans do not need to enter anything here.
109.	Worksheet L	Column DESCRIPTI ON, Line 3	Change line to read:	"Plan Administration (Wkst E, Col 6, Ln 25".	Update the line to include the reference of the worksheet it is linked to.
110.	Worksheet L	Column DESCRIPTI ON, Line 6	Change line to read:	"Special Admin Costs (Wkst E, Col 6, Ln 26)".	Update the line to include the reference of the worksheet it is linked to.
111.	Worksheet L	Column DESCRIPTI ON, Line 12	Change line to read:	"Part B Blood Deductible (Wkst E, Col 6, Line 18)"	Update the line to include the reference of the worksheet it is linked to.
112.	Worksheet L	Column 2, Line 12	Add formula	Added formula "='Worksheet E'!K32".	To directly link the field with another worksheet within the workbook.
113.	Worksheet L	Column 2, Line 12	Formatting	Changed the fill color from yellow to "No color/Blank".	Change the fill color from yellow to blank as the field is now formula driven and plans do not need to enter anything here.
114.	Worksheet L	Column DESCRIPTI ON, Line 18	Change line to read:	"Pt B DED paid by MAC (Wkst E, Col 6, Ln 16)".	To reflect the correct 3 rd party payer, Carrier and Intermediaries no longer pay the coinsurance.
115.	Worksheet L	Line 21	Remove	Removed this line entirely	This is a CMS change in Mental Health Services Coinsurance Percentage. Note that the Mental Health limitation no longer exists as of 2014, and Medicare will pay outpatient mental health services at the same level as other standard Part B Services.
116.	Worksheet L	Line 22	Remove	Removed this line entirely	This is a CMS change in Mental Health Services Coinsurance Percentage. Note that the Mental Health limitation no longer exists as of 2014, and Medicare will pay outpatient mental health services at the

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					same level as other standard Part B Services.
117.	Worksheet L	Line 23	Remove	Removed this line entirely	This is a CMS change in Mental Health Services Coinsurance Percentage. Note that the Mental Health limitation no longer exists as of 2014, and Medicare will pay outpatient mental health services at the same level as other standard Part B Services.
118.	Worksheet L	Line 24	Remove	Removed this line entirely	This is a CMS change in Mental Health Services Coinsurance Percentage. Note that the Mental Health limitation no longer exists as of 2014, and Medicare will pay outpatient mental health services at the same level as other standard Part B Services.
119.	Worksheet L	Old line 25	Move line	Old Line 25 –“Part B Cost Not Subject to Coinsurance)” was moved to Line “21”.	Due to the removal of Lines 21 to 24 on Worksheet L as outlined above, Line 25 needs to be renumbered and moved to a new Line 21.
120.	Worksheet L	New Line 21	Change line to read:	“Part B Cost Not Subject to Coinsurance (Wkst E, Col 6, Ln 19)”.	Adding Worksheet E reference.
121.	Worksheet L	Old line 25	Change formula	Changed formula to“='Worksheet E'!K33”.	Due to the removal of Lines 21 to 24 on Worksheet L as outlined above , Line 25 needs to be relinked.
122.	Worksheet L	Old Line 25, New Line 21	Change numbering to:	“21” This change occurred on the far left side of this line.	Due to the removal of Lines 21 to 24 on Worksheet L as outlined above , Line 25 needs to be renumbered and moved to a new Line 21.
123.	Worksheet L	Old line 26	Move line	Old Line 26 –“Cost PMPM (Line 25 / Line 1)” was moved to Line “22”.	Due to the removal of Lines 21 to 24 on Worksheet L as outlined above , Line 26 needs to be renumbered and moved to a new Line 22.

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124.	Worksheet L	Old Line 26, New Line 22	Change numbering to:	“22” This change occurred on the far left side of this line.	Due to the removal of Lines 21 to 24 on Worksheet L as outlined above , Line 26 needs to be renumbered and moved to a new Line 22.
125.	Worksheet L	Old Line 26, New Line 22	Change line to read:	“Cost PMPM (Line 21 / Line 1)”.	Due to the removal of Lines 21 to 24 on Worksheet L as outlined above , line reference within the parentheses needs to be revised to include the correct line#.
126.	Worksheet M	Worksheet M, Line 5a	Change line to read:	“DED paid by MAC“	To reflect the correct 3 rd party payer, Carrier & Intermediaries no longer pay the coinsurance.
127.	Worksheet M	Worksheet M, Line 11	Remove	Removed this line entirely	This is a CMS change in Mental Health Services Coinsurance Percentage. Note that the Mental Health limitation no longer exists as of 2014, and Medicare will pay outpatient mental health services at the same level as other standard Part B Services.
128.	Worksheet M	Old line 12, New Line 11	Move line	Old Line 12 – “Line 7 Minus (The Sum of Lines 8 - 11)” was moved to Line 11.	Due to issue pertaining to the removal of, Line 11 on Worksheet M as outlined above, Line 12 needs to be renumbered and moved to a new Line 11.
129.	Worksheet M	Old Line 12, New Line 11	Change numbering to:	“11” This change occurred on the far left side of this line.	Due to issue pertaining to the removal of, Line 11 on Worksheet M as outlined above, Line 12 needs to be renumbered and moved to a new Line 11.
130.	Worksheet M	Old line 12, New Line 11	Change line to read:	“Line 7 Minus (The Sum of Lines 8 - 10)”.	Due to issue pertaining to the removal of, Line 11 on Worksheet M as outlined above, line reference within the parentheses needs to be revised to include the correct line#.
131.	Worksheet M	Old line 12, New Line	Change formula	Changed formula to: “=H16-SUM(H18:H20)”	Due to issue pertaining to the removal of Line 11 on Worksheet M as outlined

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		11, Column 2			above, formula needs to be updated.
132.	Worksheet M	Old line 12, New Line 11, Column 3	Change formula	Changed formula to: “=J16-SUM(J18:J20)”	Due to issue pertaining to the removal of Line 11 on Worksheet M as outlined above, formula needs to be updated.
133.	Worksheet M	Old line 13, New Line 12	Move line	Old Line 13 – “20% of (Col 3 Line 12 minus Col 3 Line 3)” was moved to Line 12.	Due to issue pertaining to the removal of Line 11 on Worksheet M as outlined above, Line 13 needs to be renumbered and moved to a new Line 12.
134.	Worksheet M	Old line 13, New Line 12	Change numbering to:	“12” This change occurred on the far left side of this line.	Due to issue pertaining to the removal of Line 11 on Worksheet M as outlined above, Line 13 needs to be renumbered and moved to a new Line 12.
135.	Worksheet M	Old Line 13, New Line 12, Column 3	Change formula	Changed formula to: “=ROUND((J22-J10)*0.2,4)”	Due to issue pertaining to the removal of Line 11 on Worksheet M as outlined above, formula needs to be updated.
136.	Worksheet M	Old Line 13, New Line 12, Column 4	Change formula	Changed formula to: “=J24”.	Due to issue pertaining to the removal of Line 11 on Worksheet M as outlined above, formula needs to be updated.
137.	Worksheet M	Old Line 13, New Line 12	Formatting	Locked cells	To protect the integrity of the links.
138.	Worksheet M	Old line 13, New Line 12	Change line to read:	“20% of (Col 3 Line 11 minus Col 3 Line 3)”.	Due to issue pertaining to the removal of Line 11 on Worksheet M as outlined above, line reference within the parentheses needs to be revised to include the correct line#.
139.	Worksheet M	Old line 14, New Line 13	Move line	Old Line 14 – “Reimbursable Costs (Line 12 Minus Line 13)” was moved to Line 13.	Due to issue pertaining to the removal of Line 11 on Worksheet M as outlined above, Line 14 needs to be renumbered and

Issue #	Page #	Section	Action to be performed	Changes to the Application	Reason for the Change
					moved to a new Line 13.
140.	Worksheet M	Old line 14, New Line 13	Change numbering to:	“13” This change occurred on the far left side of this line.	Due to issue pertaining to the removal of Line 11 on Worksheet M as outlined above, Line 14 needs to be renumbered and moved to a new Line 13.
141.	Worksheet M	Old Line 14, New Line 13, Column 2	Change formula	Changed formula to: “=H22-H24”.	Due to issue pertaining to the removal of Line 11 on Worksheet M as outlined above, formula needs to be updated.
142.	Worksheet M	Old Line 14, New Line 13, Column 3	Change formula	Changed formula to: “=J22-J24”.	Due to issue pertaining to the removal of Line 11 on Worksheet M as outlined above, formula needs to be updated.
143.	Worksheet M	Old Line 14, New Line 13, Column 4	Change formula	Changed formula to: “H26+J26”.	Due to issue pertaining to the removal of Line 11 on Worksheet M as outlined above, formula needs to be updated.
144.	Worksheet M	Old line 14, New Line 13	Change line to read:	“Reimbursable Costs (Line 11 Minus Line 12)”.	Due to issue pertaining to the removal of Line 11 on Worksheet M as outlined above, line reference within the parentheses needs to be revised to include the correct line#.
145.	Worksheet M	Old line 15, New Line 14	Move line	Old Line 15 – “Special Administrative Costs“ was moved to Line 14.	Due to issue pertaining to the removal of Line 11 on Worksheet M as outlined above, Line 15 needs to be renumbered and moved to a new Line 14.
146.	Worksheet M	Old line 15, New Line 14	Change numbering to:	“14” This change occurred on the far left side of this line.	Due to issue pertaining to the removal of Line 11 on Worksheet M as outlined above, Line 15 needs to be renumbered and moved to a new Line 14.
147.	Worksheet M	Old line 16, New Line 15	Move line	Old Line 16 – “Medicare Bad Debt “moved to Line 15.	Due to issue pertaining to the removal of Line 11 on Worksheet M as outlined above, Line 16 needs to be renumbered and

Issue #	Page #	Section	Action to be performed	Changes to the Application	Reason for the Change
					moved to a new Line 15.
148.	Worksheet M	Old line 16, New Line 15	Change numbering to:	“15” This change occurred on the far left of this line.	Due to issue pertaining to the removal of Line 11 on Worksheet M as outlined above, Line 16 needs to be renumbered and moved to a new Line 15.
149.	Worksheet M	Old line 16a, New Line 16	Change numbering to:	“16” This change occurred on the far left side of this line.	Due to issue pertaining to the removal of Line 11 on Worksheet M as outlined above, Line 16a needs to be renumbered and moved to a new Line 16.
150.	Worksheet M	Old line 16a, New Line 16, Column 3	Change formula	Changed formula to “='Worksheet L'!K35”	Due to issue pertaining to the removal of Line 11 on Worksheet M as outlined above, formula needs to be updated.
151.	Worksheet M	New Line 16, Column 1	Change line to read:	Added “L”.	Add a reference to another worksheet.
152.	Worksheet M	Line 17	Change line to read:	“Total (Sum Lines 13 thru 16)”	Due to issue pertaining to the removal of Line 11 on Worksheet M as outlined above, line reference within the parentheses needs to be revised to include the correct line#.
153.	Worksheet M	Line 22	Change line to read:	“Interim Payments (by) to CMS”	To reflect the correct agency name.
154.	Worksheet M	Line 23	Change line to read:	“Balance (Line 21 plus Line 22)”.	Change the operation from minus to plus, since payments from CMS are entered as a negative number. There is no need to update the formula, since the formula is already adding the numbers.
155.	Worksheet M	Description, Line 23, Old Row 41, New Row 40	Change line to read:	“Adjustments”	Due to issue #127 row number has changed. Also, changed the description to allow the plans to enter various adjustments (not restricting them to prior year only).

Issue #	Page #	Section	Action to be performed	Changes to the Application	Reason for the Change
156.	Worksheet M	Description, Line 23, Old Row 43-45, New Row 44-46	Add additional lines:	Added lines 27-29 should be added.	Added extra space for additional adjustments.
157.	Worksheet M	Description, Line 23, Rows 44-46	Lines 27-29 should look exactly like Lines 24-26 and perform the same functions in each column	New Lines 27-29 by column: Column 4 is data entry field.	Adding extra space for additional adjustments.
158.	Worksheet M	Old Line 27, New Line 30	Move line	Old Line 27 – “Balance Due Plan (CMS) (Line 23 + or - Lines 24-26)” was moved to Line 30.	Due to issue #156, Line 27 needs to be renumbered and moved to a new Line 30.
159.	Worksheet M	Old Line 27, New Line 30	Change line to read:	“Balance Due Plan (CMS) (Line 23 + or - Lines 24-29)”	Due to issue #156, Line 27 needs to be renumbered and moved to a new Line 30.
160.	Worksheet M	Old Line 27, New Line 30	Change numbering to:	“30” This change occurred on the far left side of this line.	Due to issue #156, Line 27 needs to be renumbered and moved to a new Line 30.
161.	Worksheet M	Old Line 27, New Line 30, Column 4	Change formula	Changed formula to: “=L39+L41+L42+L43+L44+L45+L46”	Formula updated to include additional cells due to line additions (lines 27-29).
162.	Worksheet L	Line 7, Column 6	Change line to read:	“M 14”	Due to changes to worksheet M, references on worksheet L must be updated.
163.	Worksheet L	Line 10, Column 6	Change line to read:	“M 15”	Due to changes to worksheet M, references on worksheet L must be updated.
164.	Worksheet L	Line 22, Column 6	Change line to read:	“M 16”	Due to changes to worksheet M, references on worksheet L must be updated.
165.	Worksheet N	Entire worksheet	Formatting	Changed the print orientation from Landscape to “Portrait”.	Changing print orientation for consistency.

Issue #	Page #	Section	Action to be performed	Changes to the Application	Reason for the Change
166.	Worksheet N	Line 8a	Change line to read:	“a. Deductible and copayments (Worksheet M, Col 2 + 3 , Sum lines 8 thru 10)”.	Due to changes to worksheet M, references on worksheet N must be updated.
167.	Worksheet N	Line 8a	Change formula:	Changed formula to: “=SUM('Worksheet M'!L18:L20)”.	Due to changes to worksheet M, references on worksheet N must be updated.
168.	Worksheet N	Line 8b	Change line to read:	“b. Part B Coinsurance (Worksheet M, Col 3, Line 12)”.	Due to changes to worksheet M, references on worksheet N must be updated.
169.	Worksheet N	Line 8b	Change formula:	Changed formula to: “='Worksheet M'!J24 “.	Due to changes to worksheet M, references on worksheet N must be updated.
170.	Worksheet N	Line 8c	Change line to read:	“c. CO paid by MAC (Worksheet G, Col 2, Line 23/Col 2, Ln 0)	To reflect the correct 3 rd party payer, Carrier & Intermediaries no longer pay the coinsurance.
171.	Worksheet N	Line 9a, Header	Spelling correction	Changed the word Involuntary to”Involuntary”.	To correct a spelling error.
172.	Worksheet N	Line 9c, Column 1	Formatting	Changed decimal spaces from 5 to “4”.	Per instructions, fields are limited to 4 decimal spaces.
173.	Worksheet N	Line 9c, Header	Formatting	Changed the format from Custom to Number, with Negative number and 0 decimal places.	This field represents total \$s, not PMPM; therefore, formatting was updated to reflect that.
174.	Worksheet N	Line 11, Column 3	Formatting	Changed the format from General to Number, with Negative number and 4 decimal places.	Per instructions, fields are limited to 4 decimal spaces.
175.	Old Subpart E Limits	Entire worksheet	Delete the Old Subpart E Limits	Removed the Old tab.	Due to changes made to various worksheets, we are adding and re-linking a revised Subpart E worksheet.
176.	New Subpart E Limits	Entire worksheet	Add a New ‘Subpart E Limits”	Added a new tab called “Subpart E Limits” to the workbook, following the Special Administration Costs tab.	Due to changes made to various worksheets, we are adding a revised Subpart E worksheet.
177.	H-Part C, supplemental	Entire worksheet	Add a new worksheet in a separate tab.	Added a new tab called “H-part C, supplemental” and copy the Header (Rows 1-3) and Part/Section C from Worksheet H	This is to allow more space for plans with multiple related party transactions.
178.	H-Part C, supplemental	Entire worksheet	Add new lines:	Added lines “21 to 69”.	This is to allow more space for plans with multiple related party transactions.
179.	I - Supplemental	Entire worksheet	Add a new worksheet in a	Added a new tab called “I-Supplemental Descriptions”.	This tab will provide justifications for excessive A&G costs.

Issue #	Page #	Section	Action to be performed	Changes to the Application	Reason for the Change
	Descriptions		separate tab.		