

CALCULATION OF REIMBURSEMENT SETTLEMENT		PROVIDER CCN: _____	PERIOD: FROM _____	WORKSHEET E, PART A
		COMPONENT CCN: _____	TO _____	
Check applicable box:	<input type="checkbox"/> Hospital			

**PART A - INPATIENT HOSPITAL SERVICES UNDER PPS**

1	DRG amounts other than outlier payments		1
1.01	<i>DRG amounts other than outlier payments for discharges occurring prior to October 1, 2013 (see instructions)</i>		1.01
1.02	<i>DRG amounts other than outlier payments for discharges occurring on or after October 1, 2013 (see instructions)</i>		1.02
1.03	<i>DRG for federal specific operating payment for Model 4 BPCI (see instructions)</i>		1.03
2	Outlier payments for discharges (see instructions)		2
2.01	Outlier reconciliation amount		2.01
2.02	<i>Outlier payment for discharges for Model 4 BPCI (see instructions)</i>		2.02
3	Managed care simulated payments		3
4	Bed days available divided by number of days in the cost reporting period (see instructions)		4
<b>Indirect Medical Education Adjustment Calculation for Hospitals</b>			
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 42 CFR 413.79(e)		6
7	MMA Section 422 reduction amount to the IME cap as specified under 42 CFR §412.105(f)(1)(iv)(B)(1)		7
7.01	ACA Section 5503 reduction amount to the IME cap as specified under 42 CFR §412.105(f)(1)(iv)(B)(2) If the cost report straddles July 1, 2011 then see instructions.		7.01
8	Adjustment (increase or decrease) to the FTE count for allopathic and osteopathic programs for affiliated programs in accordance with 42 CFR 413.75(b), 413.79(c)(2)(iv) and Vol. 64 Federal Register, May 12, 1998, page 26340 and Vol. 67 Federal Register, page 50069, August 1, 2002.		8
8.01	The amount of increase if the hospital was awarded FTE cap slots under section 5503 of the ACA. If the cost report straddles July 1, 2011, see instructions.		8.01
8.02	The amount of increase if the hospital was awarded FTE cap slots from a closed teaching hospital under section 5506 of ACA. (see instructions)		8.02
9	Sum of lines 5 plus 6 minus lines (7 and 7.01) plus/minus line 8 plus lines (8.01 and 8.02) (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 18 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
<b>Indirect Medical Education Adjustment for the Add-on for Section 422 of the MMA</b>			
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 payments adjustment <i>factor</i> (see instructions)		27
28	IME <i>add-on</i> adjustment <i>amount</i> (see instructions)		28
29	Total IME payment (sum of lines 22 and 28)		29
<b>Disproportionate Share Adjustment</b>			
30	Percentage of SSI recipient patient days to Medicare Part A patient days (see instructions)		30
31	Percentage of Medicaid patient days to total patient days (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
<b>Uncompensated Care Adjustment</b>		<b>Prior to October 1</b>	<b>On or after October 1</b>	
35	Total uncompensated care amount (see instructions)			35
35.01	Factor 3 (see instructions)			35
35.02	Hospital uncompensated care payment (If line 34 is zero, enter zero on this line) (see instructions)			35
35.03	Pro rata share of the hospital uncompensated care payment amount (see instructions)			35
36	Total uncompensated care (sum of columns 1 and 2 on line 35.03)			36

FORM CMS-2552-10 (03-2014) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4030.1)

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Rev. 5

CALCULATION OF REIMBURSEMENT SETTLEMENT		PROVIDER CCN: _____	PERIOD: FROM _____	WORKSHEET E, PART A (Cont.)
		COMPONENT CCN: _____	TO _____	
Check applicable box:	<input type="checkbox"/> Hospital			

**PART A - INPATIENT HOSPITAL SERVICES UNDER PPS**

<b>Additional payment for high percentage of ESRD beneficiary discharges</b>			
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 44 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 69)		55
56	Cost of teaching physicians (Worksheet D-5, Part II, col. 3, line 20)		56
57	Routine service other pass through costs (from Wkst D, Part III, column 9, lines 30-35)		57
58	Ancillary service other pass through costs Worksheet D, Part IV, col. 11 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 (Sum of lines 93, 95 and 96).(For SCH see instructions)		69
70	Other adjustments (specify) (see instructions)		70
70.92	Bundled Model 1 discount amount		70.92
70.93	HVBP payment adjustment (see instructions)		70.93
70.94	Hospital readmissions reduction adjustment (see instructions)		70.94
70.95	Recovery of Accelerated depreciation		70.95
70.96	Low volume adjustment for <i>federal</i> fiscal year (yyyy)		70.96
70.97	Low volume adjustment for <i>federal</i> fiscal year (yyyy)		70.97
71	Amount due provider (see instructions)		71
71.01	Sequestration adjustment (see instructions)		71.01
72	Interim payments		72
73	Tentative settlement (for contractor use only)		73
74	Balance due provider (Program) line 71 minus lines 71.01, 72 and 73		74
75	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, section 115.2		75

**TO BE COMPLETED BY CONTRACTOR**

90	Operating outlier amount from Worksheet E, Part A line 2 (see instructions).		90
91	Capital outlier from Worksheet L, Part I, line 2		91
92	Operating outlier reconciliation adjustment amount (see instructions)		92
93	Capital outlier reconciliation adjustment amount (see instructions)		93

94	The rate used to calculate the Time Value of Money (see instructions)		94
95	Time Value of Money for operating expenses (see instructions)		95
96	Time Value of Money for capital related expenses (see instructions)		96

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FORM CMS-2552-10 (03-2014) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4030.1)

CALCULATION OF REIMBURSEMENT SETTLEMENT	PROVIDER CCN:	PERIOD:	WORKSHEET E, PART B
	COMPONENT CCN:	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)		1
2	Medical and other services reimbursed under OPPS (see instructions)		2
3	PPS payments		3
4	Outlier payment (see instructions)		4
5	Enter the hospital specific payment to cost ratio (see instructions)		5
6	Line 2 times line 5		6
7	Sum of line 3 and line 4 divided by line 6		7
8	Transitional corridor payment (see instructions)		8
9	Ancillary service other pass through costs from Worksheet D, Part IV, column 13, line 200		9
10	Organ acquisition		10
11	Total cost (sum of lines 1 and 10) (see instructions)		11
<b>COMPUTATION OF LESSER OF COST OR CHARGES</b>			
Reasonable charges			
12	Ancillary service charges		12
13	Organ acquisition charges (from Worksheet D-4, Part III, line 69, col. 4)		13
14	Total reasonable charges (sum of lines 12 and 13)		14
Customary charges			
15	Aggregate amount actually collected from patients liable for payment for services on a charge basis		15
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)		16
17	Ratio of line 15 to line 16 (not to exceed 1.000000)		17
18	Total customary charges (see instructions)		18
19	Excess of customary charges over reasonable cost (complete only if line 18 exceeds line 11) (see instructions)		19
20	Excess of reasonable cost over customary charges (complete only if line 11 exceeds line 18) (see instructions)		20
21	Lesser of cost or charges (line 11 minus line 20) (for CAH, see instructions)		21
22	Interns and residents (see instructions)		22
23	Cost of teaching physicians (see instructions, 42 CFR 415.160 and CMS Pub. 15-1, §2148)		23
24	Total prospective payment (sum of lines 3, 4, 8 and 9)		24
<b>COMPUTATION OF REIMBURSEMENT SETTLEMENT</b>			
25	Deductibles and coinsurance (see instructions)		25
26	Deductibles and Coinsurance relating to amount on line 24 (see instructions)		26
27	Subtotal [(lines 21 and 24 - the sum of lines 25 and 26) plus the sum of lines 22 and 23] (see instructions)		27
28	Direct graduate medical education payments (from Worksheet E-4, line 50)		28
29	ESRD direct medical education costs (from Worksheet E-4, line 36)		29
30	Subtotal (sum of lines 27 through 29)		30
31	Primary payer payments		31
32	Subtotal (line 30 minus line 31)		32
<b>ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)</b>			
33	Composite rate ESRD (from Worksheet I-5, line 11)		33
34	Allowable bad debts (see instructions)		34
35	Adjusted reimbursable bad debts (see instructions)		35
36	Allowable bad debts for dual eligible beneficiaries (see instructions)		36
37	Subtotal (see instructions)		37
38	MSP-LCC reconciliation amount from PS&R		38
39	Other adjustments (specify) (see instructions)		39
39.98	<i>Partial or full credits received from manufacturers for replaced devices (see instructions)</i>		<i>39.98</i>
39.99	Recovery of Accelerated depreciation		39.99
40	Subtotal (see instructions)		40
40.01	Sequestration adjustment (see instructions)		40.01
41	Interim payments		41
42	Tentative settlement (for contractors use only)		42
43	Balance due provider/program (see instructions)		43
44	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, section 115.2		44

CALCULATION OF REIMBURSEMENT SETTLEMENT	PROVIDER CCN: _____	PERIOD: FROM _____	WORKSHEET E, PART B (Cont.)
	COMPONENT CCN: _____	TO _____	

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

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED	PROVIDER CCN: _____  COMPONENT CCN: _____	PERIOD: FROM _____  TO _____	WORKSHEET E-1, PART I
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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 B	
		Part A			
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount
Description		1	2	3	4
1 Total interim payments paid to provider					1
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
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
	Subtotal (sum of lines 3.01- 3.49 minus sum of lines 3.50-3.98)		.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
<b>TO BE COMPLETED BY CONTRACTOR</b>					
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
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
8 Name of Contractor		Contractor Number		<i>NPR</i> Date (Month/Day/Year)	8

(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 CCN: _____	PERIOD: FROM _____	WORKSHEET E-1, PART II
	COMPONENT CCN: _____	TO _____	

Check Applicable box:	<input type="checkbox"/> Hospital	<input type="checkbox"/> CAH
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**TO BE COMPLETED BY CONTRACTOR FOR NONSTANDARD COST REPORTS**

**HEALTH INFORMATION TECHNOLOGY DATA COLLECTION AND CALCULATION**

1	Total hospital discharges as defined in ARRA §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, 8-12		2
3	Medicare HMO days from Wkst S-3, Part I, column 6, line 2		3
4	Total inpatient days from S-3, Part I, column 8, sum of lines 1, 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 reasonable cost incurred for the purchase of certified HIT technology from Worksheet S-2, Part I line 168		7
8	Calculation of the HIT incentive payment (see instructions)		8
9	<i>Sequestration adjustment amount (see instructions)</i>		9
10	<i>Calculation of the HIT incentive payment after sequestration (see instructions)</i>		10

**INPATIENT HOSPITAL SERVICES UNDER PPS & CAH**

30	Initial/interim HIT payment(s).		30
31	Initial/interim HIT payment adjustments (see instructions)		31
32	Balance due provider (line 8 <i>(or line 10)</i> minus line 30 and line 31) <i>(see instructions)</i>		32

CALCULATION OF REIMBURSEMENT SETTLEMENT - SWING BEDS	PROVIDER CCN: _____	PERIOD: FROM _____	WORKSHEET E-2
	COMPONENT CCN: _____	TO _____	

Check applicable boxes:	<input type="checkbox"/> Title V	<input type="checkbox"/> Swing Bed - SNF
	<input type="checkbox"/> Title XVIII	<input type="checkbox"/> Swing Bed - NF
	<input type="checkbox"/> Title XIX	

		PART A	PART B	
COMPUTATION OF NET COST OF COVERED SERVICES		1	2	
1	Inpatient routine services - swing bed-SNF (see instructions)			1
2	Inpatient routine services - swing bed-NF (see instructions)			2
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 202 for Part B) (For CAH, see instructions)			3
4	Per diem cost for interns and residents not in approved teaching program (see instructions)			4
5	Program days			5
6	Interns and residents not in approved teaching program (see instructions)			6
7	Utilization review - physician compensation - SNF optional method only			7
8	Subtotal (sum of lines 1 through 3 plus lines 6 and 7)			8
9	Primary payer payments (see instructions)			9
10	Subtotal (line 8 minus line 9)			10
11	Deductibles billed to program patients (exclude amounts applicable to physician professional services)			11
12	Subtotal (line 10 minus line 11)			12
13	Coinsurance billed to program patients (from provider records) (exclude coinsurance for physician professional services)			13
14	80% of Part B costs (line 12 x 80%)			14
15	Subtotal (enter the lesser of line 12 minus line 13, or line 14)			15
16	Other adjustments (specify) (see instructions)			16
17	Allowable bad debts (see instructions)			17
17.01	Adjusted reimbursable bad debts (see instructions)			17.01
18	Allowable bad debts for dual eligible beneficiaries (see instructions)			18
19	Total (see instructions)			19
19.01	Sequestration adjustment (see instructions)			19.01
20	Interim payments			20
21	Tentative settlement (for contractor use only)			21
22	Balance due provider/program line 19 minus lines 19.01, 20 and 21			22
23	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, section 115.2			23

CALCULATION OF REIMBURSEMENT SETTLEMENT	PROVIDER CCN:	PERIOD:	WORKSHEET E-3, PART I
	_____	FROM _____	
	COMPONENT CCN:	TO _____	
	_____		

**PART I - CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT UNDER - 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 20) (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). <i>DO NOT USE THIS LINE.</i>		16
17	Other adjustments (specify) (see instructions)		17
18	Total amount payable to the provider (see instructions)		18
<i>18.01</i>	<i>Sequestration adjustment (see instructions)</i>		<i>18.01</i>
19	Interim payments		19
20	Tentative settlement (for contractor use only)		20
21	Balance due provider/program line 18 minus lines <i>18.01, 19 and 20</i>		21
22	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, section 115.2		22

CALCULATION OF REIMBURSEMENT SETTLEMENT		PROVIDER CCN: _____	PERIOD: FROM _____	WORKSHEET E-3, PART II
		COMPONENT CCN: _____	TO _____	
Check applicable box:	<input type="checkbox"/> Hospital <input type="checkbox"/> Subprovider IPF			

**PART II - CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT UNDER IPF PPS**

1	Net Federal IPF PPS payment (excluding outlier, ECT, and medical education payments)		1
2	Net IPF PPS Outlier payment		2
3	Net IPF PPS ECT payment		3
4	Unweighted intern and resident FTE count in the most recent cost report filed on or before November 15, 2004 (see instructions)		4
4.01	Cap increases for the unweighted intern and resident FTE count for residents that were displaced by program or hospital closure, that would not be counted without a temporary cap adjustment under §412.424(d)(1)(iii)(F)(1) or (2) (see instructions)		4.01
5	New teaching program adjustment (see instructions)		5
6	Current year unweighted FTE count of I&R <i>excluding</i> FTEs in the <i>new program growth period</i> of a "new teaching program (see instructions)		6
7	Current year unweighted I&R FTE count for residents within the <i>new program growth period</i> of a "new teaching program (see instructions)		7
8	Intern and resident count for IPF PPS medical education adjustment (see instructions)		8
9	Average daily census (see instructions)		9
10	<i>Teaching</i> Adjustment Factor $\{(1 + (\text{line 8}/\text{line 9})) \text{ raised to the power of } .5150 - 1\}$ .		10
11	<i>Teaching</i> 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 <b>DO NOT USE THIS LINE</b>		14
15	Cost of teaching physicians (from Worksheet D-5, Part II, column 3, line 20) (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) (For freestanding IPF only)		27
28	Other pass through costs (see instructions)		28
29	Outlier payments reconciliation		29
30	Other adjustments (specify) (see instructions)		30
31	Total amount payable to the provider (see instructions)		31
31.01	<i>Sequestration adjustment (see instructions)</i>		31.01
32	Interim payments		32
33	Tentative settlement (for contractor use only)		33
34	Balance due provider/program line 31 minus lines 31.01, 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 (see instructions)		50
51	Outlier reconciliation adjustment amount (see instructions)		51
52	The rate used to calculate the Time Value of Money (see instructions)		52
53	Time Value of Money (see instructions)		53

CALCULATION OF REIMBURSEMENT SETTLEMENT		PROVIDER CCN: _____	PERIOD: FROM _____	WORKSHEET E-3, PART III
		COMPONENT CCN: _____	TO _____	
Check applicable box:	<input type="checkbox"/> Hospital <input type="checkbox"/> Subprovider IRF			

**PART III - CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT UNDER IRF PPS**

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 instructions)		5
5.01	Cap increases for the unweighted intern and resident FTE count for residents that were displaced by program or hospital closure, that would not be counted without a temporary cap adjustment under §412.424(d)(1)(iii)(F)(1) or (2)		5.01
6	New teaching program adjustment (see instructions)		6
7	Current year unweighted FTE count of I&R excluding FTEs in the new program growth period of a "new teaching program" (see instructions)		7
8	Current year unweighted I&R FTE count for residents within the new program growth period of a "new teaching program" (see instructions)		8
9	Intern and resident count for IRF PPS medical education adjustment (see instructions)		9
10	Average daily census (see instructions)		10
11	Teaching Adjustment Factor ( <i>see instructions</i> )		11
12	Teaching Adjustment ( <i>see instructions</i> )		12
13	Total PPS Payment ( <i>see instructions</i> )		13
14	Nursing and allied health managed care payments (see instructions)		14
15	Organ acquisition DO NOT USE THIS LINE		15
16	Cost of teaching physicians (from Worksheet D-5, Part II, column 3, line 20) (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) (For free standing IRF only).		28
29	Other pass through costs (see instructions)		29
30	Outlier payments reconciliation		30
31	Other adjustments (specify) (see instructions)		31
32	Total amount payable to the provider (see instructions)		32
32.01	Sequestration adjustment (see instructions)		32.01
33	Interim payments		33
34	Tentative settlement (for contractor use only)		34
35	Balance due provider/program line 32 minus lines 32.01, 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 (see instructions)		50
51	Outlier reconciliation adjustment amount (see instructions)		51
52	The rate used to calculate the Time Value of Money (see instructions)		52
53	Time Value of Money (see instructions)		53

CALCULATION OF REIMBURSEMENT SETTLEMENT		PROVIDER CCN: _____	PERIOD: FROM _____	WORKSHEET E-3, PART IV
		COMPONENT CCN: _____	TO _____	
Check applicable box:	<input type="checkbox"/> Hospital			

**PART IV - CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT UNDER LTCH PPS**

1	Net Federal PPS payment (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 DO NOT USE THIS LINE		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 (specify) (see instructions)		21
22	Total amount payable to the provider (see instructions)		22
22.01	Sequestration adjustment (see instructions)		22.01
23	Interim payments		23
24	Tentative settlement (for contractor use only)		24
25	Balance due provider/program (line 22 minus lines 22.01, 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 PPS payment and outlier amount from Worksheet E-3, Part IV, line 3 (see instructions)		50
51	Outlier reconciliation adjustment amount (see instructions)		51
52	The rate used to calculate the Time Value of Money (see instructions)		52
53	Time Value of Money (see instructions)		53

CALCULATION OF REIMBURSEMENT SETTLEMENT	PROVIDER CCN:	PERIOD:	WORKSHEET E-3, PART V
	_____	FROM _____	
	COMPONENT CCN:	TO _____	
	_____		

**PART V - CALCULATION OF REIMBURSEMENT SETTLEMENT FOR MEDICARE PART A SERVICES - COST REIMBURSEMENT (CAHs)**

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 4 less line 5) (see instructions)		6
<b>COMPUTATION OF LESSER OF COST OR CHARGES</b>			
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 20) (see instructions)		17
<b>COMPUTATION OF REIMBURSEMENT SETTLEMENT</b>			
18	Direct graduate medical education payments		18
19	Cost of covered services (sum of lines 6 and 17)		19
20	Deductibles (exclude professional component)		20
21	Excess reasonable cost (from line 16)		21
22	Subtotal (line 19 minus line 20)		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)		28
29	Other adjustments (specify) (see instructions)		29
30	Subtotal (line 28, plus or minus line 29)		30
30.01	Sequestration adjustment (see instructions)		30.01
31	Interim payments		31
32	Tentative settlement (for contractor use only)		32
33	Balance due provider/program line 30 minus lines 30.01, 31, and 32		33
34	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, section 115.2		34

CALCULATION OF REIMBURSEMENT SETTLEMENT	PROVIDER CCN: _____	PERIOD: FROM _____	WORKSHEET E-3, PART VI
	COMPONENT CCN.: _____	TO _____	

**PART VI - CALCULATION OF REIMBURSEMENT SETTLEMENT - ALL OTHER HEALTH SERVICES FOR  
TITLE XVIII PART A PPS SNF SERVICES**

PROSPECTIVE PAYMENT AMOUNT (SEE INSTRUCTIONS)			
1	Resource Utilization Group (RUGS) payment		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. Do not use this line (see instructions).		5
6	Deductibles		6
7	Coinsurance		7
8	<i>Allowable</i> bad debts (see instructions)		8
9	Reimbursable bad debts for dual eligible beneficiaries (see instructions)		9
10	<i>Adjusted</i> reimbursable bad debts (see instructions)		10
11	Utilization review		11
12	Subtotal (Sum of lines 4 and 5, minus 6 & 7 plus 10 and 11) (see instructions)		12
13	Inpatient primary payer payments		13
14	Other adjustments (specify) (see instructions)		14
15	Subtotal (line 12 minus 13 ± lines 14)		15
<i>15.01</i>	<i>Sequestration adjustment (see instructions)</i>		<i>15.01</i>
16	Interim payments		16
17	Tentative settlement (for contractor use only)		17
18	Balance due provider/program line 15 minus <i>15.01, 16 and 17</i>		18
19	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, section 115.2		19

CALCULATION OF REIMBURSEMENT SETTLEMENT		PROVIDER CCN: _____	PERIOD: FROM _____	WORKSHEET E-3, PART VII
		COMPONENT CCN: _____	TO _____	
Check applicable boxes:	<input type="checkbox"/> Title V <input type="checkbox"/> Title XIX	<input type="checkbox"/> Hospital <input type="checkbox"/> Subprovider <input type="checkbox"/> SNF	<input type="checkbox"/> NF <input type="checkbox"/> ICF/MR	<input type="checkbox"/> PPS <input type="checkbox"/> TEFRA <input type="checkbox"/> Other

**PART VII - CALCULATION OF REIMBURSEMENT - ALL OTHER HEALTH SERVICES FOR TITLES V OR XIX SERVICES**

COMPUTATION OF NET COST OF COVERED SERVICES		Inpatient Title V or Title XIX	Outpatient Title V or Title XIX	
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 8 through 11)			12
CUSTOMARY CHARGES				
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 4) (see instructions)			17
18	Excess of reasonable cost over customary charges (complete only if line 4 exceeds line 16) (see instructions)			18
19	Interns and residents (see instructions)			19
20	Cost of teaching physicians (see instructions)			20
21	Cost of covered services (enter the lesser of line 4 or line 16)			21
PROSPECTIVE PAYMENT AMOUNT				
22	Other than outlier payments			22
23	Outlier payments			23
24	Program capital payments			24
25	Capital exception payments (see instructions)			25
26	Routine and ancillary service other pass through costs			26
27	Subtotal (sum of lines 22 through 26)			27
28	Customary charges (title V or XIX PPS covered services only)			28
29	Titles V or XIX (sum of lines 21 and 27)			29
COMPUTATION OF REIMBURSEMENT SETTLEMENT				
30	Excess of reasonable cost (from line 18)			30
31	Subtotal (sum of lines 19 and 20, plus 29 minus lines 5 and 6)			31
32	Deductibles			32
33	Coinsurance			33
34	Allowable bad debts (see instructions)			34
35	Utilization review			35
36	Subtotal (sum of lines 31, 34 and 35 minus the sum of lines 32 and 33)			36
37	Other adjustments (specify) (see instructions)			37
38	Subtotal (line 36 ± line 37)			38
39	Direct graduate medical education payments (from Worksheet E-4)			39

40	Total amount payable to the provider (sum of lines 38 and 39)			40
41	Interim payments			41
42	Balance due provider/program line 40 minus line 41			42
43	Protested amounts (nonallowable cost report items) in accordance with CMS Pub 15-2, section 115.2			43

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FORM CMS-2552-10 (10-2012) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4033.7)

Rev. 5

40-597

DIRECT GRADUATE MEDICAL EDUCATION (GME) & ESRD OUTPATIENT DIRECT MEDICAL EDUCATION COSTS	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET E-4
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Check applicable box:	<input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII <input type="checkbox"/> Title XIX
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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	Unweighted FTE-resident cap add-on for new programs per 42 CFR 413.79(e) (see instructions)				2
3	Amount of reduction to Direct GME cap under §422 of MMA				3
3.01	Direct GME cap reduction amount under ACA §5503 in accordance with 42 CFR §413.79 (m). (see instructions for cost reporting periods straddling 7/1/2011)				3.01
4	Adjustment (plus or minus) to the FTE cap for allopathic and osteopathic programs due to a Medicare GME affiliation agreement (42 CFR §413.75(b) and § 413.79 (f))				4
4.01	ACA §5503 increase to the direct GME FTE cap (see instructions for cost reporting periods straddling 7/1/2011)				4.01
4.02	ACA §5506 number of additional direct GME FTE cap slots (see instructions for cost reporting periods straddling 7/1/2011)				4.02
5	FTE adjusted cap (line 1 plus line 2 minus line 3 and 3.01 plus or minus line 4 plus lines 4.01 and 4.02 plus applicable subscripts)				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	Other	Total	
		1	2	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 instr.)				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	Direct GME FTE unweighted 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 (see instructions)				26
27	Total inpatient days (see instructions)				27
28	Ratio of inpatient days to total inpatient days				28
29	Program direct GME amount				29
30	Reduction for direct GME payments for Medicare Advantage				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 74 and 94)			32
33	Renal dialysis and home dialysis total charges (Worksheet C, Part I, column 8, sum of lines 74 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

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FORM CMS-2552-10 (03-2014) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB 15-2, SECTION 4034)

40-598

Rev. 5

DIRECT GRADUATE MEDICAL EDUCATION (GME) & ESRD OUTPATIENT DIRECT MEDICAL EDUCATION COSTS		PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET E-4 (Cont.)
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Check applicable box:	<input type="checkbox"/> Title V
	<input type="checkbox"/> Title XVIII
	<input type="checkbox"/> Title XIX

APPORTIONMENT OF MEDICARE REASONABLE COST OF GME

Part A Reasonable Cost			
37	Reasonable cost (see instructions)		37
38	Organ acquisition costs (Worksheet D-4, Part III, column 1, line 69)		38
39	Cost of teaching physicians (Worksheet D-5, Part II, column 3, line 20)		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