

Worksheet E Part B Crosswalk from Form CMS-2552-96 to Form CMS-2552-10

| Form CMS-2552-96 Transmittal # 22 (August 2010) | | Form CMS-2552-10 Transmittal # 1 (Dec 30 2010) | |
|-------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PART B - MEDICAL AND OTHER HEALTH SERVICES | | PART B - MEDICAL AND OTHER HEALTH SERVICES | |
| Line Number | Cost Center Description | Line Number | Cost Center Description |
| 1 | Medical and other services (see instructions) | 1 | Medical and other services (see instructions) |
| 1.01 | Medical and other services rendered on or after April 1, 2001 (see instructions). | 2 | Medical and other services reimbursed under OPPS (see instructions). |
| 1.02 | PPS payments received including outliers. | 3 | PPS payments |
| 1.03 | Enter the hospital specific payment to cost ratio.(see instructions) | 4 | Outlier payment (see instructions) |
| 1.04 | Line 1.01 times line 1.03. | 5 | Enter the hospital specific payment to cost ratio (see instructions) |
| 1.05 | Line 1.02 divided by line 1.04. | 6 | Line 2 times line 5 |
| 1.06 | Transitional corridor payment (see instructions) | 7 | Sum of lines line 3 plus line 4 divided by line 6 |
| 1.07 | Enter the amount from Worksheet D, Part IV, (sum of columns 9, 9.01 and 9.02) line 101. | 8 | Transitional corridor payment (see instructions) |
| 2 | Interns and residents | 9 | Enter the amount from Worksheet D, Part IV, column 13, line 200 |
| 3 | Organ acquisitions | 22 | Interns and residents (see instructions) |
| 4 | Cost of teaching physicians | 10 | Organ acquisition |
| 5 | Total cost (see instructions) | 23 | Cost of teaching physicians (see instructions, 42 CFR 415.160 and CMS Pub. 15-1, §2148) |
| | COMPUTATION OF LESSER OF COST OR CHARGES | 11 | Total cost (sum of lines 1 and 10) (see instructions) |
| | Reasonable charges | | COMPUTATION OF LESSER OF COST OR CHARGES |
| 6 | Ancillary service charges | | Reasonable charges |
| 7 | Interns and residents service charges | 12 | Ancillary service charges |
| 8 | Organ acquisition charges (from Worksheet D-6, Part III, line 61, col. 4) | | |
| 9 | Charges of professional services of teaching physicians | 13 | Organ acquisition charges (from Worksheet D-4, Part III, line 69, col. 4) |
| 10 | Total reasonable charges (sum of lines 6 through 9) | | |
| | Customary charges | 14 | Total reasonable charges (sum of lines 12 and 13) |
| 11 | Aggregate amount actually collected from patients liable for payment for services on a charge basis | | Customary charges |
| 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) | 15 | Aggregate amount actually collected from patients liable for payment for services on a charge basis |
| 13 | Ratio of line 11 to line 12 (not to exceed 1.000000) | 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) |
| 14 | Total customary charges (see instructions) | 17 | Ratio of line 15 to line 16 (not to exceed 1.000000) |
| 15 | Excess of customary charges over reasonable cost (complete only if line 14 exceeds line 5) (see instructions) | 18 | Total customary charges (see instructions) |
| 16 | Excess of reasonable cost over customary charges (complete only if line 5 exceeds line 14) (see instructions) | 19 | Excess of customary charges over reasonable cost (complete only if line 18 exceeds line 11) (see instructions) |
| 17 | Lesser of cost or charges (line 5 or line 14) (for CAH see instructions) | 20 | Excess of reasonable cost over customary charges (complete only if line 11 exceeds line 18) (see instructions) |
| 17.01 | Total prospective payment (sum of lines 1.02, 1.06, and 1.07) | 21 | Lesser of cost or charges (line 11 or line 20) (for CAH, see instructions) |
| | | 24 | Total prospective payment (sum of lines 3, 4, 8 and 9) |

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|-------------------------------------------------|----------------------------------------------------------------------------------------------------------|------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| PART B - MEDICAL AND OTHER HEALTH SERVICES | | PART B - MEDICAL AND OTHER HEALTH SERVICES | |
| Line Number | Cost Center Description | Line Number | Cost Center Description |
| | COMPUTATION OF REIMBURSEMENT SETTLEMENT | | COMPUTATION OF REIMBURSEMENT SETTLEMENT |
| 18 | Deductibles and coinsurance (see instructions) | 25 | Deductibles and coinsurance (see instructions) |
| 18.01 | Deductibles and Coinsurance relating to amount on line 17.01 (see instructions) | 26 | Deductibles and Coinsurance relating to amount on line 24 (see instructions) |
| 19 | Subtotal (lines 17 and 17.01 minus lines 18 and 18.01) (see instructions) | 27 | Subtotal {(lines 21 and 24 - the sum of lines 25 and 26) plus the sum of lines 22 and 23} (see instructions) |
| 20 | Sum of amounts from Worksheet E, Parts C, D, and E (see instructions) | | |
| 21 | Direct graduate medical education payments (from Worksheet E-3, Part IV) | 28 | Direct graduate medical education payments (from Worksheet E-4, line 50) |
| 22 | ESRD direct medical education costs (from Worksheet E-3, Part IV) | 29 | ESRD direct medical education costs (from Worksheet E-4, line 36) |
| 23 | Subtotal (sum of lines 19 through 22) | 30 | Subtotal (sum of lines 27 through 29) |
| 24 | Primary payer payments | 31 | Primary payer payments |
| 25 | Subtotal (line 23 minus line 24) | 32 | Subtotal (line 30 minus line 31) |
| | Reimbursable bad debts (exclude bad debts for professional services) | | ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES) |
| 26 | Composite rate ESRD (from Worksheet I-5, line 9) | 33 | Composite rate ESRD (from Worksheet I-5, line 11) |
| 27 | Bad debts (see instructions) | 34 | Allowable bad debts (see instructions) |
| 27.01 | Adjusted reimbursable bad debts (see instructions) | 35 | Adjusted reimbursable bad debts (see instructions) |
| 27.02 | Reimbursable bad debts for dual eligible beneficiaries (see instructions) | 36 | Allowable bad debts for dual eligible beneficiaries (see instructions) |
| 28 | Subtotal (sum of lines 25, 26, and 27 or 27.01) (line 27.01 hospital and subprovider only) | 37 | Subtotal (sum of lines 32, 33, and 34 or 35) (line 35 hospital and subprovider only) |
| 29 | Recovery of excess depreciation resulting from provider termination or a decrease in program utilization | | |
| 30 | Other adjustments (specify) (see instructions) | 38 | MSP-LCC reconciliation amount from PS&R |
| 31 | Amounts applicable to prior cost reporting periods resulting from disposition of depreciable assets | 39 | Other adjustments (specify) (see instructions) |
| 32 | Subtotal (line 28 plus or minus lines 30 and 31 minus line 29) | | |
| 33 | Sequestration adjustment (see instructions) | 40 | Subtotal (line 37 plus or minus lines 39 minus 38) |
| 34 | Interim payments | 41 | Interim payments |
| 34.01 | Tentative settlement (for fiscal intermediary use only) | 42 | Tentative settlement (for contractors use only) |
| 35 | Balance due provider/program (line 32 minus the sum of lines 33, 34, and 34.01) | 43 | Balance due provider/program (line 40 minus the sum of lines 41, and 42) |
| 36 | Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-II, section 115.2 | 44 | Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-II, section 115.2 |
| | TO BE COMPLETED BY CONTRACTOR | | TO BE COMPLETED BY CONTRACTOR |
| 50 | Original outlier amount (see instructions) | 90 | Original outlier amount (see instructions) |
| 51 | Outlier reconciliation amount (see instructions) | 91 | Outlier reconciliation adjustment amount (see instructions) |
| 52 | The rate used to calculate the Time Value of Money | 92 | The rate used to calculate the Time Value of Money |
| 53 | Time Value of Money (see instructions) | 93 | Time Value of Money (see instructions) |
| 54 | Total (sum of lines 51 and 53) | 94 | Total (sum of lines 91 and 93) |