

**4031. WORKSHEET E-1 - ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED****4031.1 Part I - Analysis of Payments to Providers for Services Rendered.--**

Complete this worksheet for each component of the health care complex which has a separate provider or subprovider number as shown on Worksheet S-2, Part I. Hospitals that participated in the PARHM demonstration must complete a separate Worksheet E-1 for each PARHM demonstration E series worksheet (i.e., Worksheets E, Part A; E, Part B; E-2; and E-3, Part V). If you have more than one hospital-based subprovider, complete a separate worksheet for each facility. When the worksheet is completed for a component, show both the hospital provider number and the component number. Complete this worksheet only for Medicare interim payments paid by the contractor. Do not complete it for purposes of reporting interim payments for titles V or XIX or for reporting payments made under the composite rate for ESRD services. Providers paid on an interim basis on periodic interim payment (PIP) adjust the interim payments for MSP/LCC claims.

For IPPS hospitals participating in the PARHM demonstration during this cost reporting period and (1) the hospital participated in the PARHM demonstration for the entire cost reporting period, select the "PARHM Demonstration" box only and complete this worksheet; or (2) the hospital participated in the PARHM demonstration for a portion of the cost reporting period, select the "PARHM Demonstration" box and complete Worksheet E-1, for the portion of the cost reporting period included in the demonstration. Select the "Hospital" box and complete a separate Worksheet E-1, for the portion of the cost reporting period not included in the demonstration.

The following components use the indicated worksheet instead of Worksheet E-1:

- Hospital-based HHAs use Worksheet H-5.
- Hospital-based outpatient rehabilitation facilities use Worksheet J-4.
- Hospital-based RHCs/FQHCs use Worksheet M-5.
- Hospital-based FQHCs under FQHC PPS use Worksheet N-5.

The column headings designate two categories of payments:

Columns 1 and 2 - Inpatient Part A  
Columns 3 and 4 - Part B

Complete lines 1 through 4. The remainder of the worksheet is completed by your contractor. All amounts reported on this worksheet must be for services, the costs of which are included in this cost report.

**NOTE:** When completing the heading, enter the provider number and the component number which corresponds to the provider, subprovider, SNF, or swing-bed SNF which you indicated.

DO NOT reduce any interim payments by recoveries as a result of medical review adjustments where the recoveries were based on a sample percentage applied to the universe of claims reviewed and the PS&R was not also adjusted.

DO NOT include fee-schedule payments for ambulance services rendered.

\* For the PARHM demonstration Worksheet E-1, only complete information related to non-claims-based payments (pass through payments for DGME, organ acquisition costs, bad debt and NAHE costs)

### Line Descriptions

Line 1--Enter the total Medicare interim payments paid to you (excluding payments made under the composite rate for ESRD services), including amounts paid under PPS, pass through payments, payments from the supplemental PS&R associated with the Model 4 BPCI, OPPOS payments for IOP services, REH outpatient services, and REH facility payment amounts paid, in accordance with §1834(x) of the Act, and volume decrease adjustment payments received for SCHs and MDHs as reported on Worksheet E, Part A, line 70.88. The amount entered must reflect the sum of all interim payments paid on individual bills (net of adjustment bills) for services rendered in this cost reporting period. The amount entered must also include amounts withheld from your interim payments due to an offset against overpayments applicable to the prior cost reporting periods. Do not include (1) any retroactive lump sum adjustment amounts based on a subsequent revision of the interim rate, (2) tentative or net settlement amounts, or (3) interim payments payable. If you are reimbursed under the periodic interim payment method of reimbursement, enter the periodic interim payments received for this cost reporting period. For the PARHM demonstration worksheet do not include PPS payment amounts. Include pass-through payments for DGME, organ acquisition, bad debt, and NAHE only.

Line 2--Enter the total Medicare interim payments (excluding payments made under the ESRD composite rate) payable on individual bills. Since the cost in the cost report is on an accrual basis, this line represents the amount of services rendered in the cost reporting period but not paid as of the end of the cost reporting period. Also, include in column 4 the total Medicare payments payable for servicing home program renal dialysis equipment when the provider elected 100 percent cost reimbursement. For the PARHM demonstration model worksheet do not complete this line.

Line 3--Enter the amount of each retroactive lump sum adjustment and the applicable date. For the PARHM demonstration worksheet only include lump sum payment adjustments to pass through payments for the applicable period.

Line 4--Enter the total amount of the interim payments (sum of lines 1, 2, and 3.99). Transfer as follows (\* use these lines on the applicable PARHM worksheet):

| <u>Reimbursement<br/>Method</u> | <u>From<br/>Column</u> | <u>Transfer<br/>To</u>              |
|---------------------------------|------------------------|-------------------------------------|
| Part B Payments                 | 4                      | Wkst. E, Part B, line 41 (*41.01)   |
| Part A Payments                 |                        |                                     |
| IPPS                            | 2                      | Wkst. E, Part A, line 72 (*72.01)   |
| TEFRA                           | 2                      | Wkst. E-3, Part I, line 19          |
| IPF PPS                         | 2                      | Wkst. E-3, Part II, line 32         |
| IRF PPS                         | 2                      | Wkst. E-3, Part III, line 33        |
| LTC PPS                         | 2                      | Wkst. E-3, Part IV, line 23         |
| Cost                            | 2                      | Wkst. E-3, Part V, line 31 (*31.01) |
| SNF PPS Title XVIII             | 2                      | Wkst. E-3, Part VI, line 16         |

**NOTE:** For a swing-bed SNF, transfer the column 2, line 4, and column 4, line 4, amounts to Worksheet E-2, columns 1 and 2, line 20 (\*20.01), respectively.

**PROVIDERS DO NOT COMPLETE THE REMAINDER OF WORKSHEET E-1. LINES 5 THROUGH 8 ARE FOR CONTRACTOR USE ONLY. (EXCEPTION: IF WORKSHEET S, PART I, LINE 5, IS "5" (AMENDED COST REPORT), THE PROVIDER MAY COMPLETE THIS SECTION.)**

Line 5--List separately each settlement payment after the cost report is received together with the date of payment. If the cost report is reopened after the NPR has been issued, continue to report all settlement payments after the cost report is received separately on this line. For the PARHM demonstration worksheet only include tentative settlement payment amounts applicable to the PARHM demonstration payment (global payment adjustments, pass through payment amounts and bad debts for the applicable period).

Line 6--Enter the net settlement amount (balance due the provider or balance due the program). Obtain the amounts as follows:

| <u>Worksheet E-1,<br/>Column as Indicated</u> | <u>From<br/>Settlement Worksheet</u> |
|---|--------------------------------------|
| 2   | Wkst. E, Part A, line 74 (*74.01)    |
| 4   | Wkst. E, Part B, line 43 (*43.01)    |
| 2   | Wkst. E-3, Part I, line 21           |
| 2   | Wkst. E-3, Part II, line 34          |
| 2   | Wkst. E-3, Part III, line 35         |
| 2   | Wkst. E-3, Part IV, line 25          |
| 2   | Wkst. E-3, Part V, line 33 (*33.01)  |
| 2   | Wkst. E-3, Part VI, line 18          |

For swing-bed SNF services, column 2 must equal Worksheet E-2, column 1, line 22. Column 4 must equal Worksheet E-2, column 2, line 22 (\*22.01).

\* Line references for PARHM demonstration worksheet.

**NOTE:** On lines 3, 5, and 6, when a provider to program amount is due, 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.

Line 7--Enter in columns 2 and 4, the sum of lines 4 through 6. Enter amounts due the program as a negative number. These amounts must agree with amount due provider reported on Worksheet E, Part A, line 71, less the amounts on lines 71.01 and 71.02 (for PARHM demonstration Worksheet E, Part A, sum of lines 52, 53, 55, 57, 58 and 65, minus line 71.03); Worksheet E, Part B, line 40, less the amounts on lines 40.01 and 40.02 (for PARHM demonstration Worksheet E, Part B, sum of lines 11, 22, 23, 28, 29, and 35, minus line 40.03); Worksheet E-2, line 19, less the amounts on lines 19.01, 19.02, and 19.25 (for PARHM demonstration Worksheet E-2, sum of lines 3.01 and 17.01, minus line 19.03); Worksheet E-3, Part I, line 18, less the amounts on lines 18.01 and 18.02; Worksheet E-3, Part II, line 31, less the amounts on lines 31.01 and 31.02; Worksheet E-3, Part III, line 32, less the amounts on lines 32.01 and 32.02; Worksheet E-3, Part IV, line 22, less the amounts on lines 22.01 and 22.02; Worksheet E-3, Part V, line 30, less the amounts on lines 30.01 and 30.02 (for PARHM demonstration Worksheet E-3, Part V, sum of lines 2, 3, 18, and 26, minus line 30.03); and Worksheet E-3, Part VI, line 15, less the amounts on lines 15.01, 15.02, and 15.75.

Line 8--Enter the contractor name, the contractor number and NPR date in columns 0, 1, and 2, respectively.