Line 19--For title XVIII, enter 80 percent of the amount on line 18.

Line 20--Do not use this line. For services rendered on and after August 1, 2000 enter the amount from Worksheet M-4, line 16.

Line 21--Enter the total reimbursable Medicare cost, sum of the amounts on lines 19 and 20.

Line 22--Enter your total reimbursable bad debts, net of recoveries, from your records. If recoveries exceed the current year's bad debts, line 22 will be negative.

Line 22.01--Enter the gross reimbursable bad debts for dual eligible beneficiaries. This amount is reported for statistical purposes only. This amount must also be reported on line 21. (4/1/2004b)

Line 23--Enter any other adjustment. For example, if you change the recording of vacation pay from the cash basis to the accrual basis (see CMS Pub. 15-I §2146.4), enter the adjustment. Specify the adjustment in the space provided.

Line 24--This is the sum of lines 21 and 22 plus or minus line 23.

Line 25--Enter the total interim payments from Worksheet M-5 made to you for covered services furnished to program beneficiaries during the reporting period (from intermediary records). For final settlement, report on line 25.01 the amount on line 5.99 of Worksheet M-5.

Line 26--Enter the total amount due to/from the program (lines 24 minus line 25). Transfer this amount to Worksheet S, Part II, column 3, line 9.

Line 27--Enter the program reimbursement effect of protested items. The reimbursement effect of the nonallowable items is estimated by applying reasonable methodology which closely approximates the actual effect of the item as if it had been determined through the normal costfinding process. (See §115.2.) A schedule showing the supporting details and computations must be attached.

3665. WORKSHEET M-4 - COMPUTATION OF PNEUMOCOCCAL AND INFLUENZA VACCINE COST

The cost and administration of pneumococcal and influenza vaccine to Medicare beneficiaries are 100 percent reimbursable by Medicare. This worksheet provides for the computation of the cost of these vaccines for services rendered on and after August 1, 2000. Prior to that date all vaccines were reimbursed through the provider based hospital and could not be claimed by the RHC and FQHC. *Additionally, only use this worksheet for vaccines rendered to patients who, at the time of receiving the vaccine(s), were not inpatients or outpatients of the parent provider. If a patient simultaneously received vaccine(s) with any Medicare covered services as an inpatient or outpatient, those vaccine costs are reimbursed through the parent provider and cannot be claimed by the RHC and FQHC.*

Effective for services rendered on or after September 1, 2009, the administration of influenza H1N1 vaccines furnished by RHCs and FQHCs is cost reimbursed. However, no cost will be incurred for the influenza H1N1 vaccine as this is provided free of charge to providers/suppliers.

To account for the cost of administering seasonal influenza vaccines, influenza H1N1 vaccines, and/or both vaccines administered during the same patient visit, column 2 is subscripted adding column 2.01 (administration of only H1N1 vaccines) and 2.02 (administration of both the seasonal influenza and H1N1 vaccines during the same patient visit). The data entered in all columns (1, 2, and applicable subscripts) for lines 4, 11, and 13 are mutually exclusive. That is,

the vaccine costs, the total number of vaccines administered, and the total number of Medicare covered vaccines shall only be represented one time in the appropriate column. Columns 2.01 and 2.02 will not reflect the cost of H1N1 vaccines as it is furnished at no cost to the provider. However, the cost of seasonal influenza vaccines is required in columns 2 and 2.02, line 4.

<u>Line 1</u>--Enter the health care staff cost from Worksheet M-1, column 7, line 10.

<u>Line 2</u>--Enter the ratio of the estimated percentage of time involved in administering pneumococcal and influenza vaccine injections to the total health care staff time. Do not include physician service under agreement time in this calculation.

<u>Line 3</u>--Multiply the amount on line 1 by the amount on line 2 and enter the result.

<u>Line 4</u>--Enter the cost of the pneumococcal and influenza vaccine medical supplies from your records.

<u>Line 5</u>--Enter the sum of line 3 and 4.

<u>Line 6</u>--Enter the amount from Worksheet M-1, column 7, line 22. This is your total direct cost of the facility.

<u>Line 7</u>--Enter the amount from Worksheet M-2, line 16.

<u>Line 8</u>--Divide the amount on line 5 by the amount on line 6 and enter the result.

<u>Line 9</u>--Multiply the amount on line 7 by the amount on line 8 and enter the result.

<u>Line 10</u>--Enter the sum of the amounts on lines 5 and 9.

<u>Line 11</u>--Enter the total number of pneumococcal and influenza vaccine injections from your records.

<u>Line 12</u>--Enter the cost per pneumococcal and influenza vaccine injections by dividing the amount on line 10 by the number on line 11.

<u>Line 13</u>--Enter the number of program pneumococcal and influenza vaccine injections from your records or the PS&R.

<u>Line 14</u>--Enter the program cost for vaccine injections by multiplying the amount on line 12 by the amount on line 13.

<u>Line 15</u>--Enter the total cost of pneumococcal and influenza vaccine and its(their) administration *and the administration of H1N1 vaccines* by entering the sum of the amount in column 1, line 10 and the amount in column 2 *(and applicable subscripts)*, line 10.

Transfer this amount to Worksheet M-3, line 2.

<u>Line 16</u>--Enter the Medicare cost of pneumococcal and influenza vaccine and its (their) administration *and the administration of H1N1 vaccines*. This is equal to the sum of the amount in column 1, line 14 plus column 2 *(and applicable subscripts)*, line 14.

Transfer the result to Worksheet M-3, line 20.