

Line 8--Divide the amount on line 5 by the amount on line 6 and enter the result.

Line 9--Multiply the amount on line 7 by the amount on line 8 and enter the result.

Line 10--Enter the sum of the amounts on lines 5 and 9.

Line 11--Enter the total number of injections/infusions from your records.

Line 12--Enter the cost per injection/infusion by dividing the amount on line 10 by the number on line 11.

Line 13--Enter the number of injections/infusions from your records or the PS&R.

Line 13.01--For services rendered in calendar years 2020 and 2021, enter from your records the number of COVID-19 injections/infusions administered to MA enrollees, in columns 2.01 and 2.02, respectively.

Line 14--Enter the program cost for vaccine injections by multiplying the amount on line 12 by the sum of the amounts on lines 13 and 13.01, as applicable.

Line 15--Enter the total cost of injections/infusions and their administration costs in column 2. This is equal to the sum of the amounts in columns 1, 2, 2.01, and 2.02, line 10.

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

Line 16--Enter the Medicare cost of injections/infusions and their administration costs in column 2. This is equal to the sum of the amounts in columns 1, 2, 2.01, and 2.02, line 14.

Transfer the result to Worksheet M-3, line 21.

#### 4070. WORKSHEET M-5 - ANALYSIS OF PAYMENTS TO HOSPITAL-BASED RHC/FQHC FOR SERVICES RENDERED TO PROGRAM BENEFICIARIES

Complete this worksheet for Medicare interim payments only. If you have more than one hospital-based RHC/FQHC, complete a separate worksheet for each facility.

Complete the identifying information on lines 1 through 4. The remainder of the worksheet is completed by your contractor.

##### Line Descriptions

Line 1--Enter the total program interim payments paid to the hospital-based RHC/FQHC. The amount entered reflects the sum of all interim payments paid on individual bills (net of adjustment bills) for services, including IOP services paid under OPPS, rendered in this cost reporting period. The amount entered includes amounts withheld from the component's interim payments due to an offset against overpayments to the component applicable to prior cost reporting periods. It does not include any retroactive lump sum adjustment amounts based on a subsequent revision of the interim rate, or tentative or net settlement amounts, nor does it include interim payments payable.

Line 2--Enter the total program interim payments 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. It does not include payments reported on line 1.

Line 3--Enter the amount of each retroactive lump sum adjustment and the applicable date.

Line 4--Transfer the total interim payments to the title XVIII Worksheet M-3, line 27.

DO NOT COMPLETE THE REMAINDER OF WORKSHEET M-5. LINES 5 THROUGH 7 ARE FOR CONTRACTOR USE ONLY. **(EXCEPTION: IF WORKSHEET S, PART I, LINE 5 IS "5" (AMENDED COST REPORT), THE HOSPITAL-BASED RHC/FQHC MAY COMPLETE THIS SECTION.)**

Line 5--List separately each tentative settlement payment after desk review together with the date of payment. If the cost report is reopened after the NPR has been issued, report all settlement payments prior to the current reopening settlement on line 5.

Line 6--Enter the net settlement amount (balance due to the hospital-based RHC/FQHC or balance due to the program) for the NPR, or, if this settlement is after a reopening of the NPR, for this reopening.

**NOTE:** On lines 3, 5, and 6, when an amount is due from the hospital-based RHC/FQHC to the program, show the amount and date on which the hospital-based RHC/FQHC agrees to the amount of repayment, even though total repayment is not accomplished until a later date.

Line 7--Enter the sum of the amounts on lines 4, 5.99, and 6 in column 2. The amount in column 2 must equal the amount on Worksheet M-3, line 26 less the amount on lines 26.01 and 26.02.

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

#### 4071. WORKSHEET N-1 - RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES FOR HOSPITAL-BASED FQHC

Use the N worksheet series if you operate a certified hospital-based FQHC for cost reporting periods beginning on or after October 1, 2014. Use only those cost centers that represent services for which the hospital-based FQHC is certified. If you have more than one hospital-based FQHC, complete a separate worksheet N series for each hospital-based FQHC, unless the hospital-based FQHC has received prior contractor approval to file a consolidated cost report (see CMS Pub. 100-04, chapter 9, §30).

This worksheet is for recording direct costs of the hospital-based FQHC from your accounting books and records. It also provides for the necessary reclassifications and adjustments to certain accounts. If the cost elements of a cost center are maintained separately on your accounting books, a reconciliation of costs per the accounting books and records to those on this worksheet must be maintained and are subject to review by your contractor. The cost centers listed may not apply to every hospital-based FQHC using these forms. For example, a hospital-based FQHC that does not have transportation costs will not complete line 11. Complete only those lines that are applicable.

#### Column Descriptions

Column 1--Enter direct salaries and wages plus related salary amounts for paid vacation, holiday, sick, other paid-time-off (PTO), severance, and bonus pay.

Column 2--Enter all costs other than salaries.

Column 3--For each cost center, add the amounts in columns 1 and 2 and enter the total in column 3.

Column 4--For each cost center, enter any reclassifications for expenses listed in column 3. The net total of the entries in column 4, line 100, must equal zero if no reclassifications were reported on Worksheet A, column 4, line 89. Show reductions to expenses as negative numbers. This column is completed only to the extent reclassifications are needed and appropriate in the particular circumstances. See §4014 for examples of reclassifications that may be needed. Submit with the cost report copies of any work papers used to compute the reclassifications reported in this column.