
CMS Medicare Manual System

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Department of Health &
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Centers for Medicare &
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CHAPTERS	REVISED SECTIONS	NEW SECTIONS	DELETED SECTIONS
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5			

Red italicized font identifies new material

NEW/REVISED MATERIAL - EFFECTIVE DATE: January 1, 2004
IMPLEMENTATION DATE: January 1, 2004

Medicare contractors only: These instructions should be implemented within your current operating budget.

Chapter 5 – Table of Contents – The title of Section 510 is Procedures for the Reconciliation of Total Funds Expended for Multi-Carrier System (MCS) Medicare Contractors Used in the Preparation of Form CMS-1522, Monthly Contractor Financial Report

Section 510 – Procedures for the Reconciliation of Total Funds Expended for Multi-Carrier System (MCS) Medicare Contractors Used in the Preparation of Form CMS-1522, Monthly Contractor Financial Report

This instruction provides a standard format to perform the reconciliation for contractors that use the Multi-Carrier System (MCS) and requires the MCS Systems Maintainer to generate an electronic file, for each MCS Contractor's payment cycle, which includes all detail claim records that support the totals found on MCS Summary Report #2002 (see Section 510.1 for specific details and requirements).

The objectives of this instruction are to:

- 1. Streamline the process for performing the financial reconciliation,*
- 2. Assist in the preparation of the Form CMS-1522, and*
- 3. Provide a standard methodology for MCS contractors to:*

- a. Generate and retain a detailed claims data file that summarizes the number and dollar value of adjudicated claims for each of the fields in MCS Report #2002 (Section 510.1),*
- b. Identify the primary MCS system reports for each claims processing cycle needed to complete the financial reconciliation (Section 510.2), and*
- c. Prepare a standard reconciliation report for submission to CMS as part of the monthly contractor financial reports (Section 510.3).*

510 – Procedures for the Reconciliation of Total Funds Expended for Multi-Carrier System (MCS) Medicare Contractors Used in the Preparation of Form CMS-1522, Monthly Contractor Financial Report

(Rev. 21, 08-01-03)

The Centers for Medicare & Medicaid Services (CMS) continues to have a material internal control weakness for the reconciliation of total funds expended on Form CMS-1522 resulting from the Chief Financial Officers Audit. The reconciliation of total funds expended to adjudicated claims and standard system reports is an important control that validates that the amounts reported by Medicare contractors are accurate, supported, and complete.

The CMS requires that Medicare contractors provide a reconciliation of total funds expended reported on the monthly Form CMS-1522 report by the 15th day of the following month. Form CMS-1522 is a cash-based document and is prepared primarily from MCS system reports, bank statements, and other internal reports. The financial reconciliation includes adjudicated claims processed, other non-claims based payments, overpayment recoveries, and other financial adjustment transactions.

Total funds expended represent payments made for claim and non-claim transactions during each claims payment cycle (i.e., the total of all checks issued, electronic funds transfers (EFT) payments, voided checks, overpayment recoveries, and other financial adjustments). The claims payment cycle varies at each contractor and can be daily, multi-weekly, or weekly.

All claims submitted during a payment cycle include both adjudicated claims and non-adjudicated claims. Adjudicated claims represent those claims that were processed for payment (i.e., payments, denials, or adjustments) and included on the remittance advice report. Non-adjudicated claims do not appear on the remittance advice and include demonstration claims, returned to provider claims, and other exception claims. Each MCS contractor must retain the electronic file received from the MCS Systems Maintainer that documents the detailed claims records that supports the MCS Summary Report #2002 for each payment cycle.

Although the enclosed reconciliation format has been tested and proven adequate for most situations, there may be unique situations at selected contractors that result in an “unreconciled” difference. When those situations occur, the contractor should investigate those differences and identify the source and cause for the difference. The standard format can be adjusted to accommodate those differences so that the reconciliation and Form CMS-1522 can be completed. Contractors should report those differences to CMS for further review and adjustment of the standard format.

The lead reconciliation schedule (Section 510.3) must be submitted electronically to the applicable CMS regional office. MCS system reports, bank statements, and other internal reports used to create the lead reconciliation schedule must be maintained for three years, and made available upon request for audit and review by CMS financial personnel and other external auditors.

Methodology

Contractors are required to complete the financial reconciliation schedules for each claims processing cycle, and provide a copy of the cumulative monthly totals in the format established in Section 510.3. The reconciliation should be completed at the end of each claims payment cycle to identify any differences as they occur and provide sufficient time to resolve those differences before the next cycle ends. [View Exhibit I by clicking on this link to access the electronic spreadsheet in Microsoft Excel® format to complete the following steps.](#)

To complete the reconciliation for each claims payment cycle, MCS contractors must:

1. Identify and summarize the detailed claims data file. (Section 510.1)
 - a. Obtain and retain detailed claims data records that are produced by the MCS Systems Maintainer (Section 510.1).
 - b. Identify, summarize, and retain a report of the number and dollar value of adjudicated claims that are included on the detailed claims data file. Adjudicated claims include all paid, denied and adjusted claims processed by MCS. The non-adjudicated claims include demonstration claims, claims that could not be processed and must be returned to either the provider or other exceptions claims. Enter the first day of each month in Column A, line 38 of the electronic spreadsheet (Section 510.4). For the following specific fields, enter the claim payments, adjustments, reissues, special issues, recoupments, and manual issues from the detailed claims data file for each payment cycle into Columns B, C, D, E, F, and H, respectively of the electronic spreadsheet (Section 510.5), on reference lines 71 through 101.
 - c. Obtain MCS Report #2002 or HBDR 2002, Financial Report Month-To-Date Analysis of Payments, and enter the claim payments, adjustments, reissues, special issues, recoupments, and manual issues in Columns B, C, D, E, F, and H, respectively of the electronic spreadsheet (Section 510.6) on reference lines 105 to 135.
 - d. Review the daily claim and adjustment differences in Columns D and G, respectively, on lines 38 to 68 (Section 510.4). The amounts on those lines should be ZERO; research any differences that are identified and make corrections to any of the amounts entered in Steps 1b and 1c above.
2. Obtain financial MCS system reports for each claims processing cycle and enter selected data from those reports onto the electronic spreadsheet (Sections 510.6 through Section 510.8). The CMS will provide an electronic spreadsheet in Excel® format. For those contractors that have multiple sites, the electronic spreadsheet has separate tabs, to allow data input for up to 5 sites. The data input for each site will be consolidated into a separate tab.

Obtain copies of the primary financial MCS system reports that are used in the financial reconciliation process. A list of those report numbers and report descriptions is included in Section 510.2.

- a. Enter selected financial information from MCS system reports into the electronic spreadsheet (Sections 510.6 through Section 510.8) that have a yellow background and were not completed as part of Steps 1b, 1c, or 1d.*
- b. Review the Net Disbursements Check values in Columns F, lines 171 to 201 (Section 510.8). The amounts on those lines must be ZERO; research any differences that are identified and make corrections to any of the amounts entered in Step 2a above.*
- c. Enter financial information that is not available from MCS system reports onto lines 204 to 234 of the electronic spreadsheet (Section 510.9).*
 - i. The information for refunds/deposits listed in Column E lines 204 to 234 (Section 510.9) generally will be supported by cash logs or deposit tickets that were made to record deposits to the contractor's bank account. These refunds/deposits are generally different from the recoupments generated within MCS claims processing system and reported on line F of the MCS HBDR 2002 report. These recoupments are generally controlled by edits within the MCS system and represent system withholdings and offsets.*
 - d. The information for voids, stale checks, and stop pays listed in Columns B, C, and D, lines 204 to 234 (Section 510.9) are generally supported from the bank statements, bank reports, the manual check listing, the voided and stale-dated check listing, and other manually maintained listings that identify correcting financial transactions for the month. Experience has shown that HBSR0342, HBSR0346, and HBSR0350 can be used to report monthly voids, stops, and stale dates, respectively. Enter the amount of Do Not Forward (DNF) checks into Column G, lines 204 to 234 (Section 510.9). The amount of DNF checks for each payment cycle are generally found in contractor report, HBDR 6003, Provider Check Register.*
- 3. Finalize the standard reconciliation report (Section 510.3) and submit to CMS as part of the monthly contractor financial reports.*

After completing the process outlined in Steps 1 and 2 above, all of the financial information needed to identify total funds expended should have been entered into the standard report format (Section 510.3) automatically.

Overall Summary

The methodology used to identify and summarize the detailed claims data file provided in Section 510.1, the MCS systems reports identified in Section 510.2, and the standard report format

provided in Section 510.3 are a systematic approach to reconcile financial activity for each claims payment cycle at MCS Medicare contractors.

The information contained on the attachments provides a standard methodology to validate financial information contained on the summary level MCS system reports to the detail claims data or transaction level support. The methodology outlined above and the information contained on the standard report formats document a standardized approach to calculate and validate the total funds expended at Medicare contractors.

Also, the standard report formats assist in the preparation of a significant portion of the Form CMS-1522. The methodology does not provide information relating to the Funds Drawn from the Treasury presented on lines 1 through 6 of Form CMS-1522, or for the bank reconciliation information presented on Form CMS-1522, Page 2 and 3, Lines 15 through 23.

Due Date

A copy of Section 510.3, Standard MCS 1522 Reconciliation Schedule, must be provided electronically to the appropriate CMS regional office's Associate Regional Administrator for the Division of Medicare Financial Management by the 15th day of the following month concurrent with the submission of other Contractor Financial Reports and submitted electronically to 1522recon@cms.gov. All of the Sections (510.3 through 510.9) should be retained to support the information submitted to the appropriate regional office.

*510.1 - Reconciliation of Detailed Claims Data File to Multi-Carrier System (MCS) Reports
This section provides the requirements for the detailed claims data file that the MCS Systems Maintainer must generate for all MCS contractors.*

(Rev. 21, 08-01-03)

This instruction provides a standard format to perform the reconciliation for contractors that use the MCS and requires the MCS Systems Maintainer to generate an electronic file for each contractor's payment cycle, which includes all detail claim records that support the totals found on MCS Report #2002. Also the MCS System Maintainer will provide an independent report that shows the total number of records on the electronic file and the total dollar value for each of the following fields.

- A. Claim Payments*
- B. Adjustments*
- C. CPT Interest*
- D. Reissues*
- E. Special Issues*
- F. Recoupments*
- G. System Issues*
- H. Manual Issues*
- I. Total Issues*
- J. Voids*
- K. Stale Dates*
- L. Refunds*
- M. Stop Pays*
- N. Net Reimbursement*

Each MCS Medicare contractor must enter the summary totals from each line item as noted above (A through N) from the detailed claims data file into the Excel® spreadsheet (Exhibit 1). By reconciling the summary totals from the detailed claims data file on a payment cycle basis, to the summary totals from MCS Report #2002, each MCS contractor will have assurance that the system report is supported by the detail.

The detailed claims data file must be retained and made available in a format that can be reviewed by CMS or its external auditors.

510.2 - List of Primary MCS Reports Used in the Reconciliation of Total Funds Expended – This section identifies the primary MCS system reports needed to complete the financial reconciliation.

(Rev. 21, 08-01-03)

HBDR2002 - Financial Report Month-To-Date Analysis of Payments

HBDR2055 - EFT Transaction Report

HBDR6000 - Register Summary Report

HBDR6003 – Provider Check Register

HBSR0342 - Monthly Voids

HBSR0346 - Monthly Stops

HBSR0350 - Monthly Stale Dates

Beneficiary Check Register

Bank Statements – Time Account, Disbursement Account, Concentration Account

Bank Reconciliation

List of Daily Deposits for the Month

List of Manual Checks Issued During the Month

List of Voided and State-Dated Checks

List of Other Financial Adjustment Transactions Occurring During the Month

Comment:

The EFT payments reflected on MCS HBDR2055 Report are part of the provider payments shown in the HBDR6000 report. As a result, the contractor can perform a simple reconciliation to identify how payments were disbursed (i.e., EFT payments, provider check payments, and beneficiary check payments).

510.3 - Standard MCS 1522 Reconciliation Lead Schedule – This section calculates the total system and non-system payments that equate to the Total Funds Expended amount reported on the Form CMS-1522.

(Rev. 21, 08-01-03)

Line #	Description	Total Amount	Source Document
Detailed Claims Data Reconciliation Activity			
1	Detailed Claims Data Totals	15,810,912.00	Detailed Claims Data File/Report
2	Detailed Adjustment Totals		
3			
4	Subtotal	15,810,912.00	From Line 1
5			
6			
7	Claim Payments per MCS	15,597,653.42	HBDR2002 Report, Line A
8	Adjustments per MCS	215,103.80	HBDR2002 Report, Line B
9			
10	Subtotal	15,812,757.22	Sum of lines 7 & 8
11			
12	Difference	(1,845.22)	Line 4 - Line 10
Detailed Claims Data and Non-Claim System Issues			
13	Detailed Claims Data Totals	15,810,912.00	From Line 4
14			
15			
16	Add: Reissues	42,631.55	HBDR2002 Report, Line D
17	Add: Special Issues	30,670.89	HBDR2002 Report, Line E
18	Less: Recoupments	(18,362.54)	HBDR2002 Report, Line F
19		0.00	
20	Net Disbursements (System Issues)	15,865,851.90	Sum of Lines 13, 16, 17, & 18
21			
22	Add: Manual Issues	0.00	HBDR2002 Report, Line H
23			
24	Total Issues Per MCS	15,865,851.90	Line 20 + Line 22
Non-System/Manual adjustments (Cash Activity)			
25	Voids	(55,088.48)	Bank Recs/HBSR 0342/General ledger
26	Stales	0.00	Bank Recs/HBSR 0350/General ledger
27	Stop Pays	0.00	Bank Recs/HBSR 0346/General ledger
28	Refunds/Deposits	(112,947.78)	Bank Recs/HBDR 2002/General ledger
29	Journal Entry Adjustments	0.00	Adjusting journal entries
30	Less: DNF (Do Not Forward)		HBDR6003 Report
31			
32	Subtotal - Other Adjustments	(168,036.26)	Sum of lines 25 to 30
33	Net Funds Expended Per Reconciliation	15,697,815.64	Line 25 - Line 32
34			
35	Net Funds Expended Per CMS-1522 Report	15,699,660.86	Form CMS-1522, Line 5D
36			
37	Calculated Difference	(1,845.22)	Line 33 - Line 35

510.5 - Proof of Net Disbursements and Total Issues per Detailed Claims Data File/Report - This attachment is an illustration of the electronic spreadsheet (Exhibit 1) that will be used to input selected financial information from the detailed claims data file and MCS reports.

(Rev. 21, 08-01-03)

Section 510.5: Proof of Net Disbursements and Total Issues per Detailed Claims Data File/Report

	Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H
							Net Disbursements / System Issues per Report Title##	MANUAL ISSUES
LINE	DATE	CLAIMS per Report Title##	ADJUSTMENTS per Report Title##	REISSUES per Report Title##	SPECIAL ISSUES per Report Title##	RECOUPMENTS per Report Title##	(B + C + D + E - F)	
71	12/1/2002	10,912.00	0.00	0.00			0.00	
72	12/2/2002	0.00	0.00				0.00	
73	12/3/2002	0.00					0.00	
74	12/4/2002	0.00					0.00	
75	12/5/2002	13,000,000.00					0.00	
76	12/6/2002	0.00					0.00	
77	12/7/2002	0.00					0.00	
78	12/8/2002	0.00					0.00	
79	12/9/2002	0.00					0.00	
80	12/10/2002	0.00					0.00	
81	12/11/2002	0.00					0.00	
82	12/12/2002	0.00					0.00	
83	12/13/2002	0.00					0.00	
84	12/14/2002	2,000,000.00					0.00	
85	12/15/2002	0.00					0.00	
86	12/16/2002	0.00					0.00	
87	12/17/2002	750,000.00					0.00	
88	12/18/2002	0.00					0.00	
89	12/19/2002	50,000.00					0.00	
90	12/20/2002	0.00					0.00	
91	12/21/2002	0.00					0.00	
92	12/22/2002	0.00					0.00	
93	12/23/2002	0.00					0.00	
94	12/24/2002	0.00					0.00	
95	12/25/2002	0.00					0.00	
96	12/26/2002	0.00					0.00	
97	12/27/2002	0.00					0.00	
98	12/28/2002	0.00	215,103.80				0.00	
99	12/29/2002	0.00					0.00	
100	12/30/2002	0.00					0.00	
101	12/31/2002	0.00					0.00	
102								
103	Totals	15,810,912.00	215,103.80	0.00	0.00	0.00	0.00	

510.6 - Proof of Net Disbursements and Total Issues Per MCS Report #2002- This attachment is an illustration of the electronic spreadsheet (Exhibit 1) that will be used to input selected financial information from the detailed claims data file and MCS reports

(Rev. 21, 08-01-03)

Section 510.6: Proof of Net Disbursements and Total Issues per MCS Report 2002

	Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H
							Net Disbursements System Issues per 2002 Rpt (B + C + D + E - F)	Manual Issues per 2002 Rpt
LINE	DATE	Claim Payments per 2002 Rpt	Adjustments per 2002 Rpt	Reissues per 2002 Rpt	Special Issues per 2002 Rpt	Recoupments per 2002 Rpt		
105	12/1/2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00
106	12/2/2002	56,837,614.91	350,782.36	0.00	0.00	19,577.76	57,168,819.51	0.00
107	12/3/2002	28,657,694.40	386,166.12	446,167.54	31,232.72	62,446.16	29,458,814.62	0.00
108	12/4/2002	25,836,609.72	504,327.28	458,444.77	4,215.56	24,027.84	26,779,569.49	0.00
109	12/5/2002	1,611,374.85	309,629.56	1,621,431.99	5,486.74	6,527.87	3,541,395.27	0.00
110	12/6/2002	36,459,555.90	451,525.15	993,362.07	6,094.26	25,019.12	37,885,518.26	0.00
111	12/7/2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	12/8/2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113	12/9/2002	61,886,815.20	360,978.06	151,348.03	1,990.18	55,071.84	62,346,059.63	0.00
114	12/10/2002	6,746,915.52	363,366.69	281,943.38	4,916.06	10,154.04	7,386,987.61	0.00
115	12/11/2002	1,560,978.91	361,998.44	412,686.95	7,019.02	9,052.52	2,333,630.80	0.00
116	12/12/2002	1,438,627.03	352,961.21	110,819.57	22,974.50	4,249.05	1,921,133.26	0.00
117	12/13/2002	45,570,085.67	372,426.91	424,291.27	5,656.62	26,999.81	46,345,460.66	0.00
118	12/14/2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00
119	12/15/2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	12/16/2002	54,844,402.41	299,624.59	130,391.23	348,707.86	73,868.17	55,549,257.92	0.00
121	12/17/2002	31,679,689.47	695,311.73	201,368.02	88,705.27	37,226.64	32,627,847.85	0.00
122	12/18/2002	24,924,910.27	448,313.96	311,922.33	283,847.01	15,539.89	25,953,453.68	0.00
123	12/19/2002	1,730,017.16	378,403.93	161,007.85	2,533.69	4,923.56	2,267,039.07	0.00
124	12/20/2002	38,248,499.74	391,304.93	221,290.52	18,299.27	26,548.11	38,852,846.35	0.00
125	12/21/2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00
126	12/22/2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00
127	12/23/2002	75,308,262.54	338,378.43	355,736.19	4,717.85	61,550.75	75,945,544.26	0.00
128	12/24/2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00
129	12/25/2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	12/26/2002	25,424,150.73	416,537.31	141,062.01	2,293.54	24,470.26	25,959,573.33	0.00
131	12/27/2002	38,298,027.24	347,191.72	254,271.45	2,661.11	21,756.08	38,880,395.44	0.00
132	12/28/2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00
133	12/29/2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	12/30/2002	75,414,126.51	286,326.18	132,848.84	1,521.28	95,808.02	75,739,014.79	0.00
135	12/31/2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00
136								
137	Totals	15,597,653.42	215,103.80	42,631.55	30,670.89	(18,362.54)	15,865,851.90	0.00

510.7 - Reconciliation of Net Disbursements and System Issues from the Detailed Claims Data File/Report to the Month-to-Date Analysis of Payment (HBDR2002) - This attachment is an illustration of the electronic spreadsheet (Exhibit 1) that will be used to input selected financial information from the detailed claims data file and MCS reports.

(Rev. 21, 08-01-03)

Section 510.7: Reconciliation of Net Disbursements and System Issues from the Detailed Claims Data File/Report to the Month-to-Date Analysis of Payment (HBDR2002)

LINE	DATE	Col. A Report Title ##	Col. B Net Disbursements System Issues (Col. G)	Col. C Net Disbursements System Issues (Col. G) HBDR2002	Col. D DAILY DIFFERENCE DISBURSEMENTS (B-C)	Col. E Total Issues (Col. I) Report Title ##	Col. F Total Issues (Col. I) HBDR2002	Col. G DAILY DIFFERENCE ISSUES (E-F)
138	12/1/2002		0.00	0.00	0.00	0.00	0.00	0.00
139	12/2/2002		0.00	57,168,819.51	(57,168,819.51)	0.00	57,168,819.51	(57,168,819.51)
140	12/3/2002		0.00	29,458,814.62	(29,458,814.62)	0.00	29,459,715.02	(29,459,715.02)
141	12/4/2002		0.00	26,779,569.49	(26,779,569.49)	0.00	26,779,569.49	(26,779,569.49)
142	12/5/2002		0.00	3,541,395.27	(3,541,395.27)	0.00	3,541,395.27	(3,541,395.27)
143	12/6/2002		0.00	37,885,518.26	(37,885,518.26)	0.00	37,885,518.26	(37,885,518.26)
144	12/7/2002		0.00	0.00	0.00	0.00	0.00	0.00
145	12/8/2002		0.00	0.00	0.00	0.00	0.00	0.00
146	12/9/2002		0.00	62,346,059.63	(62,346,059.63)	0.00	62,420,963.57	(62,420,963.57)
147	12/10/2002		0.00	7,386,987.61	(7,386,987.61)	0.00	7,386,987.61	(7,386,987.61)
148	12/11/2002		0.00	2,333,630.80	(2,333,630.80)	0.00	2,333,953.99	(2,333,953.99)
149	12/12/2002		0.00	1,921,133.26	(1,921,133.26)	0.00	1,921,133.26	(1,921,133.26)
150	12/13/2002		0.00	46,345,460.66	(46,345,460.66)	0.00	46,345,460.66	(46,345,460.66)
151	12/14/2002		0.00	0.00	0.00	0.00	0.00	0.00
152	12/15/2002		0.00	0.00	0.00	0.00	0.00	0.00
153	12/16/2002		0.00	55,549,257.92	(55,549,257.92)	0.00	55,549,257.92	(55,549,257.92)
154	12/17/2002		0.00	32,627,847.85	(32,627,847.85)	0.00	32,627,847.85	(32,627,847.85)
155	12/18/2002		0.00	25,953,453.68	(25,953,453.68)	0.00	25,953,453.68	(25,953,453.68)
156	12/19/2002		0.00	2,267,039.07	(2,267,039.07)	0.00	2,267,039.07	(2,267,039.07)
157	12/20/2002		0.00	38,852,846.35	(38,852,846.35)	0.00	38,852,846.35	(38,852,846.35)
158	12/21/2002		0.00	0.00	0.00	0.00	0.00	0.00
159	12/22/2002		0.00	0.00	0.00	0.00	0.00	0.00
160	12/23/2002		0.00	75,945,544.26	(75,945,544.26)	0.00	75,945,544.26	(75,945,544.26)
161	12/24/2002		0.00	0.00	0.00	0.00	0.00	0.00
162	12/25/2002		0.00	0.00	0.00	0.00	0.00	0.00
163	12/26/2002		0.00	25,959,573.33	(25,959,573.33)	0.00	25,959,573.33	(25,959,573.33)
164	12/27/2002		0.00	38,880,395.44	(38,880,395.44)	0.00	38,880,436.54	(38,880,436.54)
165	12/28/2002		0.00	0.00	0.00	0.00	0.00	0.00
166	12/29/2002		0.00	0.00	0.00	0.00	0.00	0.00
167	12/30/2002		0.00	75,739,014.79	(75,739,014.79)	0.00	75,739,039.82	(75,739,039.82)
168	12/31/2002		0.00	0.00	0.00	0.00	0.00	0.00
169								
170	Totals		0.00	15,865,851.90	(646,942,361.80)	0.00	647,018,555.46	(647,018,555.46)

510.8 - Proof of Net Disbursement per MCS Register Summary Report (HBDR6000) to the Month-to-Date Analysis of Payments (HBDR2002 Report, Line G)- This attachment is an illustration of the electronic spreadsheet (Exhibit 1) that will be used to input selected financial information from the detailed claims data file and MCS reports.

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Section 510.8: Proof of Net Disbursement per MCS Register Summary Report (HBDR6000) to the Month-to-Date Analysis of Payments (HBDR2002 Report, Line G)

Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	
LINE	DATE	Provider Amounts Per HBDR6000	Beneficiary Amounts Per HBDR6000	Total Amounts (B + C)	Net Disbursement (System Issues) HBDR2002 Line G / Detail Data Report	Differences (D - E)	REASON
171	12/1/2002	0.00	0.00	0.00	0.00	0.00	
172	12/2/2002	56,797,987.94	370,831.57	57,168,819.51	57,168,819.51	0.00	
173	12/3/2002	29,260,656.54	198,158.08	29,458,814.62	29,458,814.62	0.00	
174	12/4/2002	26,639,387.24	140,182.25	26,779,569.49	26,779,569.49	0.00	
175	12/5/2002	3,517,320.61	24,074.66	3,541,395.27	3,541,395.27	0.00	
176	12/6/2002	37,581,035.44	304,482.82	37,885,518.26	37,885,518.26	0.00	
177	12/7/2002	0.00	0.00	0.00	0.00	0.00	
178	12/8/2002	0.00	0.00	0.00	0.00	0.00	
179	12/9/2002	62,035,371.68	310,687.95	62,346,059.63	62,346,059.63	0.00	
180	12/10/2002	7,304,404.76	82,582.85	7,386,987.61	7,386,987.61	0.00	
181	12/11/2002	2,307,689.22	25,941.58	2,333,630.80	2,333,630.80	0.00	
182	12/12/2002	1,887,402.09	33,731.17	1,921,133.26	1,921,133.26	0.00	
183	12/13/2002	45,991,947.26	353,513.40	46,345,460.66	46,345,460.66	0.00	
184	12/14/2002	0.00	0.00	0.00	0.00	0.00	
185	12/15/2002	0.00	0.00	0.00	0.00	0.00	
186	12/16/2002	55,267,001.36	282,256.56	55,549,257.92	55,549,257.92	0.00	
187	12/17/2002	32,468,909.40	158,938.94	32,627,848.34	32,627,847.85	0.49	
188	12/18/2002	25,867,280.72	86,172.96	25,953,453.68	25,953,453.68	0.00	
189	12/19/2002	2,233,805.64	33,233.43	2,267,039.07	2,267,039.07	0.00	
190	12/20/2002	38,529,814.78	323,031.57	38,852,846.35	38,852,846.35	0.00	
191	12/21/2002	0.00	0.00	0.00	0.00	0.00	
192	12/22/2002	0.00	0.00	0.00	0.00	0.00	
193	12/23/2002	75,527,135.84	418,408.42	75,945,544.26	75,945,544.26	0.00	
194	12/24/2002	0.00	0.00	0.00	0.00	0.00	
195	12/25/2002	0.00	0.00	0.00	0.00	0.00	
196	12/26/2002	25,872,664.06	86,909.27	25,959,573.33	25,959,573.33	0.00	
197	12/27/2002	38,612,629.55	267,765.89	38,880,395.44	38,880,395.44	0.00	
198	12/28/2002	0.00	0.00	0.00	0.00	0.00	
199	12/29/2002	0.00	0.00	0.00	0.00	0.00	
200	12/30/2002	75,266,723.33	472,291.46	75,739,014.79	75,739,014.79	0.00	
201	12/31/2002	0.00	0.00	0.00	0.00	0.00	
202							
203	Totals	642,969,167.46	3,973,194.83	646,942,362.29	646,942,361.80	0.49	

510.9 - Input Sheet for Cash Activity Items - This attachment is an illustration of the electronic spreadsheet (Exhibit 1) that will be used to input selected financial information that is not available from MCS system reports.

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Section 510.9: Input Sheet for Cash Activity Items

	Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G
						Journal Entry	
LINE	DATE	Voids	Stale Checks	Stop Pays	Refunds/Deposits	Adjustments	Do Not Forward
204	12/1/2002	0.00	0.00	0.00	0.00	0.00	
205	12/2/2002	0.00	14,703.51	0.00	210,449.81	0.00	
206	12/3/2002	411,354.19	0.00	67,887.51	122,233.34	0.00	
207	12/4/2002	486,321.97	0.00	54.98	70,959.51	0.00	
208	12/5/2002	1,634,262.78	0.00	243.45	169,532.86	0.00	
209	12/6/2002	987,998.85	0.00	9,652.67	67,502.88	0.00	
210	12/7/2002	0.00	0.00	0.00	0.00	0.00	
211	12/8/2002	0.00	0.00	0.00	0.00	0.00	
212	12/9/2002	154,369.09	0.00	9,346.12	206,965.75	0.00	
213	12/10/2002	263,936.94	0.00	25,719.05	79,635.48	0.00	
214	12/11/2002	408,658.22	0.00	12,780.47	96,806.14	0.00	
215	12/12/2002	91,313.72	0.00	25,012.61	58,085.88	0.00	
216	12/13/2002	420,237.34	0.00	5,594.63	133,095.66	0.00	
217	12/14/2002	0.00	0.00	0.00	0.00	0.00	
218	12/15/2002	0.00	0.00	0.00	0.00	0.00	
219	12/16/2002	126,330.56	0.00	25,884.59	99,784.51	0.00	
220	12/17/2002	200,225.96	0.00	2,460.61	93,383.17	0.00	
221	12/18/2002	322,815.37	0.00	114,260.96	51,931.80	0.00	
222	12/19/2002	173,552.81	0.00	5,989.32	116,754.07	0.00	
223	12/20/2002	144,426.08	0.00	78,315.05	134,309.62	0.00	
224	12/21/2002	0.00	0.00	0.00	0.00	0.00	
225	12/22/2002	0.00	0.00	0.00	0.00	0.00	
226	12/23/2002	372,536.52	0.00	0.00	396,332.04	0.00	
227	12/24/2002	0.00	0.00	0.00	0.00	0.00	
228	12/25/2002	0.00	0.00	0.00	0.00	0.00	
229	12/26/2002	136,346.03	0.00	4,980.70	128,880.21	0.00	
230	12/27/2002	278,585.61	0.00	41.10	128,987.55	0.00	
231	12/28/2002	0.00	0.00	0.00	0.00	0.00	
232	12/29/2002	0.00	0.00	0.00	0.00	0.00	
233	12/30/2002	133,114.31	0.00	0.00	93,635.05	0.00	
234	12/31/2002	0.00	0.00	0.00	0.00	0.00	
235							
236	Totals	(55,088.48)	0.00	0.00	112,947.78	0.00	0.00