Shared Savings Program Public Reporting Instructions and Template

Version 10 | April 2025

# Overview

Accountable Care Organizations (ACOs) participating in the Medicare Shared Savings Program (Shared Savings Program) are required to publicly report certain ACO information on a designated webpage in a standardized format specified by CMS, in accordance with [42 CFR § 425.308](https://www.ecfr.gov/cgi-bin/text-idx?SID=bc368f5359de910393be755149be5b35&mc=true&node=se42.3.425_1308&rgn=div8).

ACOs have two options for completing public reporting:

1. **Automated Public Reporting Subtab in ACO-MS**
2. **Manual Public Reporting Template**

# Option 1: Automated Public Reporting Subtab in ACO-MS

ACOs may utilize the Public Reporting subtab in [ACO-MS](https://acoms.cms.gov/) to populate and download their public reporting template. The automated public reporting template is pre-populated with any information required under 42 CFR § 425.308 that is already stored in ACO-MS or pulled from available sources. Refer to the [*Populate and Download a Public Reporting Template in ACO-MS*](https://acoms.cms.gov/knowledge-management/view/8328) tip sheet for detailed instructions.

# Option 2: Manual Public Reporting Template

ACOs may continue utilizing this document to manually populate the [*Public Reporting Template*](#_Shared_Savings_Program_2)*.*

# Instructions to Complete the Manual Public Reporting Template

ACOs must complete all fields in the *Public Reporting Template* that are included within brackets with placeholder text, using the instructions below, and then post the populated template to their designated public reporting webpages. The information specified in [42 CFR § 425.308(b)](https://www.ecfr.gov/current/title-42/part-425/section-425.308#p-425.308(b)), including financial and quality performance results, must be publicly reported within the timeline specified by CMS (currently 30 calendar days following notification from CMS to report any changes to organizational information or the release of the financial and quality performance results). ACOs should monitor and update their public reporting webpages periodically throughout the year.

ACOs can select one of two ways to post the template to their public reporting webpages:

1. Display all of the information from the completed template on the webpage using existing webpage styles (e.g., fonts, text sizes, headers); or
2. Create a PDF of the completed template, without modifying the format, and link it to their public reporting webpage.

Key reminders before posting:

* **Remove the overview, these instructions, and the document header and footer before displaying template content on the webpage.**
* **Do not add data that is not required or omit data from the template.**
* **Do not include any taxpayer identification numbers (TINs) on the template.**

**Note**: When referencing data in the [ACO Management System (ACO-MS),](https://acoms.cms.gov/) select the performance
year corresponding to the information being entered on your ACO’s public reporting webpage. This selection can be made under “Program Year” in the relevant sections of ACO-MS as outlined in the instructions below.

**Refer to the following instructions to populate each section of the *Public Reporting Template*:**

1. **ACO Name and Location**: Enter ACO legal entity name (LEN) and address. This information should match the information in ACO-MS listed on the Agreement Details subtab.
2. **ACO Primary Contact**: Enter primary contact name, phone number, and email address. If preferred, your ACO may display the organization’s phone number and email address on the public reporting webpage. **ACOs should ensure that contacts are up-to-date in ACO-MS.**
3. **Organizational Information**
	1. **ACO Participants**: List all ACO participants certified for the performance year by their legal business name (LBN). This information is available on the ACO Participants subtab in ACO-MS, or by downloading the “Participants List” Excel file provided under the Reporting tab in ACO-MS*.* Add a new row in the table for each ACO participant.
* If your ACO would also like to include the ACO participant’s doing business as (DBA) name, enter the DBA name in parentheses next to the ACO participant’s LBN.
* If an ACO participant has merged with or been acquired by another ACO participant, only include the acquiring ACO participant on the public reporting webpage.
* Do not include the ACO participant’s TIN.

In addition, identify participants in joint ventures between ACO professionals and hospitals.

For reference:

* A “joint venture” is when two or more persons or entities engage in a defined project in which all of the following exist: 1) an express agreement; 2) a common purpose that the parties intend to carry out; 3) shared profits and losses related to the project; and 4) each party has a voice in controlling the project.
	1. **ACO Governing Body**: Enter the most up-to-date information on ACO governing body members’ names, positions, voting power, membership types, and associated ACO participant LBNs. Add a new row in the table for each ACO governing body member.

For the “ACO Participant Legal Business Name, if applicable” column, if your ACO would also like to include the ACO participant’s DBA name, enter the DBA name in parentheses next to the ACO participant’s LBN.

For reference:

* “Member’s Voting Power” refers to the votes held by the member, expressed as a percentage of total votes.
	+ If voting power is available as a number, convert to a percentage by dividing each member’s voting power by the total voting power held by all members on the governing body and multiplying by 100.
	+ Voting power can be presented as a percentage on the public reporting webpage with up to three decimal places, e.g., 10.123 percent.
	+ If total voting power does not add to 100 percent due to rounding, add the following statement below the ACO Governing Body table on the public reporting webpage: “Due to rounding, ‘Member’s Voting Power’ may not equal 100 percent.”
* “Membership Type” includes ACO Participant Representative, Medicare Beneficiary Representative, Community Stakeholder Representative, or Other.
* Enter “0” for non-voting members.
* For Medicare Beneficiary Representative and Community Stakeholder Representative, enter “N/A” under the “ACO Participant Legal Business Name, if applicable” column.
	1. **Key ACO Clinical and Administrative Leadership**: Enter the names of the current ACO Executive, Medical Director, Compliance Officer, and Quality Assurance/Improvement Officer. **ACOs should ensure that contacts are up-to-date in ACO-MS.**
	2. **Associated Committees and Committee Leadership**: Enter each committee on a separate row that includes the committee’s name, leader’s name, and leader’s committee position.
	3. **Types of ACO Participants, or Combinations of Participants, that formed the ACO**:List ACO participant types that describe the ACO’s composition. ACOs may select one or
	more of the composition types provided in [42 CFR § 425.102(a)](https://www.ecfr.gov/current/title-42/chapter-IV/subchapter-B/part-425/subpart-B/section-425.102#p-425.102(a)). If your ACO selects
	[42 CFR § 425.102(a)(8)](https://www.ecfr.gov/current/title-42/chapter-IV/subchapter-B/part-425/subpart-B#p-425.102(a)(8)), then enter the composition type as “Electing Teaching Amendment (ETA) Hospital.” If this information was previously entered in ACO-MS, the corresponding
	data are available under the ACO Entity Type section of the Agreement Details subtab.
1. **Shared Savings and Losses**

**Amount of Shared Savings/Losses**:Entershared savings/losses (in dollar amount) for all completed performance years by agreement period. For the list of completed performance years and agreement periods for your ACO (both of which are defined under [42 CFR § 425.20](https://www.ecfr.gov/current/title-42/chapter-IV/subchapter-B/part-425/subpart-A/section-425.20)), navigate to the Performance Year subtab and refer to the rows labeled “Program Year” (for the performance year) and “Agreement Period.” This includes shared savings/losses recalculated as part of the reopening process as described in [42 CFR § 425.315](https://www.ecfr.gov/current/title-42/section-425.315).

The shared savings/losses data is available via the following sources:

* **ACO-MS Data Hub**: To access the *Financial Reconciliation Report* or the *Revised Financial Reconciliation Report*, navigate to the Data Hub tab in ACO-MS, select the program year for which shared savings/losses is being entered on the public reporting webpage, and click on the “Reports” button. For example, to retrieve the *Performance Year (PY) 2023 Financial Reconciliation Report*, select “2023” under program year and download the Financial Reconciliation Package zip file. In the Financial Reconciliation Package with the most recent date*,* locate the file(s) with the naming convention of “P.Axxxx.ACO.STLMT.Y2023.D239999.T1111111.” Within the file(s), refer to the “Table 3 – Shared Savings Losses” tab. Refer to the rows titled “Earned Performance Payment ($)” for the shared savings and “Payment Due to CMS ($)” for the shared losses.
* **Public Use Files**: Visit [Data.CMS.gov](https://data.cms.gov/medicare-shared-savings-program/performance-year-financial-and-quality-results) to view the “Performance Year Financial and Quality Results” dataset for the relevant performance year and refer to the column titled “EarnSaveLoss” for shared savings/losses. Losses are listed as negative values.

**Adhere to the following instructions if your ACO is**:

* **Operating in its first agreement period** **or** **that renewed its participation agreement after its first performance year of the first agreement period**: If your ACO is operating in its first agreement period or renewed its participation agreement after its first performance year and has not received financial reconciliation results, enter “N/A” under this section. In addition, report “N/A” for the second or subsequent agreement period in this section of the template if not applicable to your ACO.
* **Re-entering the Shared Savings Program**: If your ACO is a re-entering ACO, as defined under [42 CFR § 425.20](https://www.ecfr.gov/current/title-42/chapter-IV/subchapter-B/part-425/subpart-A/section-425.20), enter the shared savings or losses (starting with the first performance year after your ACO re-entered the program) under the agreement period in which your ACO re-entered the program. If your ACO did not re-enter the program under your first agreement period, then add the following note at the end of the Shared Savings and Losses section of the public reporting webpage: “Our ACO re-entered the Shared Savings Program in Performance Year [20XX] under agreement period [X]. Shared savings/losses and shared savings distributions are therefore reported, beginning with this agreement period.”
* **Participating in multiple performance years in Calendar Year (CY) 2019**: If your ACO participated in PY 2019 and PY 2019A, please reference your ACO’s “ACO.Summary” report within your 2019 Financial Reconciliation Report Package and enter either the “Total Earned Performance Payment ($)” or the “Total Payment Due to CMS ($)” amount and include the following statement: “Note: Our ACO participated in multiple performance years during Calendar Year 2019. The shared savings/losses amount reported for Performance Year 2019 therefore represents net shared savings or losses across all performance years in 2019 and is shown under all agreement periods in which the ACO operated during Calendar Year 2019.”
	1. **Shared Savings Distribution**: As described in [42 CFR § 425.308(b)(4)](https://www.ecfr.gov/current/title-42/chapter-IV/subchapter-B/part-425#p-425.308(b)(4)), enter the distribution of shared savings (in percentage), which entails the total proportion of shared savings invested in infrastructure, redesigned care processes, and other resources to coordinate care and improve quality, and distributed among ACO participants for all completed performance years by agreement period. Shared savings distribution percentages are at the discretion of the ACO.

ACOs that did not earn shared savings or incurred losses for a given performance year must indicate “N/A.”

**Adhere to the following instructions if your ACO is:**

* **Operating in its first agreement period or** **that renewed its participation agreement after its first performance year of the first agreement period**: If your ACO is operating in its first agreement period or renewed its participation agreement after its first performance year and has not received financial reconciliation results, enter “N/A” under this section. In addition, report “N/A” for the second or subsequent agreement period in this section of the template if not applicable to your ACO.
* **Re-entering the Shared Savings Program**: If your ACO is a re-entering ACO, as defined under [42 CFR § 425.20](https://www.ecfr.gov/current/title-42/chapter-IV/subchapter-B/part-425/subpart-A/section-425.20), enter the shared savings distribution (starting with the first performance year after your ACO re-entered the program) under the agreement period in which your ACO re-entered the program. If your ACO did not re-enter the program under your first agreement period, then add the following note at the end of the Shared Savings and Losses section of the public reporting webpage: “Our ACO re-entered the Shared Savings Program in Performance Year [20XX] under agreement period [X]. Shared savings/losses and shared savings distributions are therefore reported beginning with this agreement period.”
* **Participating in multiple performance years in CY 2019**:If your ACO participated in PY 2019 and PY 2019A, please reference your ACO’s “ACO.Summary” report within your 2019 Financial Reconciliation Report Package and enter the distribution of shared savings (in percentage) using the “Total Earned Performance Payment ($)” amount and include the following statement: “Note: Our ACO participated in multiple performance years during Calendar Year 2019. The distribution of shared savings reported for Performance Year 2019 therefore represents the distribution of the net shared savings across all performance years in 2019 and is shown under all agreement periods in which the ACO operated during Calendar Year 2019.”
1. **Quality Performance Results**:Enter quality results for the most recent performance year available following the guidance provided below.

**For ACOs that have not received quality results and are:**

* Operating in its first performance year of its first agreement period.
* Renewing its participation agreement after completing its first performance year of the first agreement period.
* Re-entering the Shared Savings Program, as defined under [42 CFR § 425.20](https://www.ecfr.gov/current/title-42/chapter-IV/subchapter-B/part-425/subpart-A/section-425.20).

**Add the following statement instead of the quality performance results**: “Our ACO did not participate in the Shared Savings Program in Performance Year [20XX]; therefore, this section is not applicable at this time.”

Starting with PY 2021, Shared Savings Program ACOs reported either the CMS Web Interface or electronic clinical quality measures (eCQMs)/Merit-based Incentive Payment System (MIPS) CQMs. Benchmarks and performance rates may differ based on the quality measure set reported by your ACO.

* If your ACO reported via both the CMS Web Interface and eCQM/MIPS CQM measure sets, then report the measure performance rates associated with the measure set that received the higher MIPS Quality performance category score, which was used to calculate your ACO’s final quality performance score and determine any shared savings or shared losses. Note, your ACO’s MIPS Quality performance category score may include a health equity adjustment if your ACO meets the requirements set forth at [42 CFR 425.512(b)(1)](https://www.ecfr.gov/current/title-42/part-425/subpart-F#p-425.512(b)(1)). Report measures as they appear in the quality reports (e.g. measure value, “N/A”, or “---“).
* To indicate which quality measure set your ACO’s quality results are based on, select either “CMS Web Interface” or “eCQM/MIPS CQM” measure set in the statement above the quality performance results table in the template.

The quality performance results data is available via the following sources:

* + - **ACO-MS Data Hub**: To access the *Quality Performance Report*, navigate to the Data Hub tab in ACO-MS, select the Program Year for which quality information is being entered on the public reporting webpage, and click on the “Reports” button. For example, for the PY 2023 *Quality Performance Report*, select “2023” under Program Year. In the *Quality Performance Report*,refer to the “Tables 3-4 Measure Results” and “Table 5 CAHPS for MIPS Survey” tabs, which include the “Measure #,” “Measure Name,” “Reported Performance Rate,” and “Current Year Mean Performance Rate (SSP ACOs)” to report on the public reporting webpage. List measures in the same order as presented in the report. If your ACO reported via both the CMS Web Interface and eCQM/MIPS CQM measure set, then refer to “Tables 1-2 Summary Info” to identify the measure set that received the higher MIPS Quality performance category score and report the measure performance rates associated with that measure set.
		- **Public Use Files**: Visit [Data.CMS.gov](https://data.cms.gov/medicare-shared-savings-program/performance-year-financial-and-quality-results) to view the Performance Year Financial and Quality Resultsdataset. In this file, the information to enter for “Rate” can be found by searching for your ACO Name or ACO ID and navigating to the columns titled CAHPS\_#, Measure\_#, or QualityID\_#. Please refer to the *Quality Performance Report* in the ACO-MS Data Hub for information to enter for “ACO Mean.”
1. **Payment Rule Waivers**
* **Skilled Nursing Facility (SNF) 3-Day Rule Waiver**:Include this section **only if** your ACO uses the SNF 3-Day Rule Waiver for the performance year. Refer to the SNF/BIP Information section of the Agreement Details subtab in ACO-MS. If your ACO has a SNF 3-Day Rule Waiver, then “SNF 3-Day Rule Waiver” should state “Yes” on the Agreement Details subtab under the SNF/BIP Information section in ACO-MS.
* **Payment for Telehealth Services**:Include this section **only if**your ACO provides telehealth services for the performance year using the Shared Savings Program-specific flexibilities under
[42 CFR § 425.612(f)](https://www.ecfr.gov/current/title-42/chapter-IV/subchapter-B/part-425/subpart-G/section-425.612#p-425.612(f)) and [42 CFR § 425.613](https://www.ecfr.gov/current/title-42/chapter-IV/subchapter-B/part-425/subpart-G/section-425.613). As of January 1, 2020, if at least one clinician in your performance-based risk ACO (Levels C through E of the BASIC track or the ENHANCED track) provides and receives payment for covered telehealth services to prospectively assigned beneficiaries without geographic restriction, including telehealth services where the originating site is the beneficiary’s home, then the ACO must publicly report the use of telehealth services.
1. **Advance Investment Payments (AIP)**:Include this section **only if** your ACO will receive or has received advance investment payments.

Enter your ACO’s advance investment payment use information by following the guidance provided below:

* Navigate to the AIP subtab in ACO-MS and click “Download a copy” under the AIP Spend Plan table to download your ACO’s CMS-approved spend plan. Copy your spend plan and spend plan summary from your CMS-approved downloadable spend plan and paste it to the AIP section of the *Public Reporting Template* in the table format provided.
* For the first performance year, your ACO’s CMS-approved spend plan includes projected spending, with the actual spending amounts reported as “$0.00.”
	+ Beginning in your ACO’s second performance year, actual spending for the prior performance year and any updates to projected spending for current and future performance years must be reflected on your ACO’s public reporting webpage as reported to CMS via an AIP Spend Plan Change Request in ACO-MS. Refer to the [*Submitting an AIP Spend Plan Change Request in ACO-MS*](https://acoms.cms.gov/knowledge-management/view/8307) tip sheet for more information.
* The *Public Reporting Template*, following these instructions, provides a sample of the standardized format in which your ACO should display your CMS-approved spend plan. The “Sample” watermark will not appear on the downloaded copy of your spend plan from ACO-MS and should not appear on your ACO’s public reporting webpage; please remove the “Sample” watermark prior to publicly reporting.
1. **Medicare Shared Savings Program Fraud and Abuse Waivers**

Parties seeking to use the *ACO Pre-Participation Waiver* or the *ACO Participation Waiver* are required to disclose a description of the arrangements for which waiver protection is sought
in accordance with the waiver requirements set forth at 76 FR 67992, 68000 - 68001,
68004 (November 2, 2011) and in the [*Medicare Shared Savings Program Waivers: Additional Guidance*](https://www.cms.gov/Medicare/Fraud-and-Abuse/PhysicianSelfReferral/Downloads/Additional-MSSP-Waiver-Guidance.pdf). ACOs may use this section of the *Public Reporting Template* to fulfill these public disclosure obligations.

Alternatively, an ACO may use another public website to disclose the required information, so long as the website includes the name of the ACO and other identifying information sufficient to allow individuals conducting an electronic internet search using a widely available search engine to readily locate the website. CMS provides no opinion on whether any public disclosure or the arrangements disclosed satisfy the applicable terms of the Medicare Shared Savings Program Fraud and Abuse Waivers.

# Shared Savings Program Public Reporting Template

## ACO Name and Location

[Enter ACO legal entity name]

[Enter ACO address]

## ACO Primary Contact

 [Enter primary contact name]

[Enter primary contact phone number]

[Enter primary contact e-mail address]

## Organizational Information

### ACO Participants:

|  |  |
| --- | --- |
| **ACO Participants** | **ACO Participant in Joint Venture** |
| [Enter ACO participant legal business name] | [Enter “Y” or “N”] |

### ACO Governing Body:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **MemberFirst Name** | **Member Last Name** | **Member Title/Position** | **Member’s Voting Power (Expressed as a percentage)** | **Membership Type** | **ACO Participant Legal Business Name, if applicable** |
| [Enter governing body member first name] | [Enter governing body member last name] | [Enter governing body member title/position] | [Enter governing body member voting power] | [Enter governing body member membership type] | [Enter governing body member ACO participant legal business name] |

### Key ACO Clinical and Administrative Leadership:

ACO Executive: [Enter first and last name]

Medical Director: [Enter first and last name]

Compliance Officer: [Enter first and last name]

Quality Assurance/Improvement Officer: [Enter first and last name]

### Associated Committees and Committee Leadership:

|  |  |
| --- | --- |
| **Committee Name** | **Committee Leader Name and Position** |
| [Enter committee name] | [Enter committee leader name and committee leader position] |

### Types of ACO Participants, or Combinations of Participants, That Formed the ACO:

* [Enter ACO entity type]

## Shared Savings and Losses

### Amount of Shared Savings/Losses:

* Fourth Agreement Period
	+ Performance Year [Enter performance year in the format 20XX], $[Enter dollar amount]
* Third Agreement Period
	+ Performance Year [Enter performance year in the format 20XX], $[Enter dollar amount]
* Second Agreement Period
	+ Performance Year [Enter performance year in the format 20XX], $[Enter dollar amount]
* First Agreement Period
	+ Performance Year [Enter performance year in the format 20XX], $[Enter dollar amount]

### Shared Savings Distribution:

* Fourth Agreement Period
	+ Performance Year [Enter performance year in the format 20XX]
	+ Proportion invested in infrastructure: [Enter percent of total]%
	+ Proportion invested in redesigned care processes/resources: [Enter percent of total]%
	+ Proportion of distribution to ACO participants: [Enter percent of total]%
* Third Agreement Period
	+ Performance Year [Enter performance year in the format 20XX]
	+ Proportion invested in infrastructure: [Enter percent of total]%
	+ Proportion invested in redesigned care processes/resources: [Enter percent of total]%
	+ Proportion of distribution to ACO participants: [Enter percent of total]%
* Second Agreement Period
	+ Performance Year [Enter performance year in the format 20XX]
	+ Proportion invested in infrastructure: [Enter percent of total]%
	+ Proportion invested in redesigned care processes/resources: [Enter percent of total]%
	+ Proportion of distribution to ACO participants: [Enter percent of total]%
* First Agreement Period
	+ Performance Year [Enter performance year in the format 20XX]
	+ Proportion invested in infrastructure: [Enter percent of total]%
	+ Proportion invested in redesigned care processes/resources: [Enter percent of total]%
	+ Proportion of distribution to ACO participants: [Enter percent of total]%

## Quality Performance Results

### 20[XX]Quality Performance Results:

Quality performance results are based on the [Enter “CMS Web Interface” or “eCQMs/MIPS CQMs” Measure Set] collection type.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Measure #**  | **Measure Name** | **Collection Type** | **Reported Performance Rate** |  **Current Year Mean Performance Rate (SSP ACOs)** |
| [Enter quality measure number in the format Measure #: XXX or CAHPS-X]  | [Enter quality measure name] | [Enter collection type of quality measure: CMS Web Interface, eCQM, MIPS CQM, CAHPS for MIPS Survey or Administrative Claims] | [Enter quality measure performance rate in the format XX.XX] | [Enter ACO mean performance rate in the format XX.XX] |

**For previous years’ Financial and Quality Performance Results, please visit:** [**Data.cms.gov**](https://data.cms.gov/medicare-shared-savings-program/performance-year-financial-and-quality-results)

## Payment Rule Waivers

* Skilled Nursing Facility (SNF) 3-Day Rule Waiver:
	+ Our ACO uses the SNF 3-Day Rule Waiver, pursuant to 42 CFR § 425.612.
* Payment for Telehealth Services:
	+ Our ACO clinicians provide telehealth services using the flexibilities under 42 CFR § 425.612(f) and 42 CFR § 425.613.

## Advance Investment Payments (AIP)

[Copy information from your CMS-approved downloadable spend plan available in ACO-MS, and the language below, and paste in the standardized format provided below.]

In accordance with 42 CFR § 425.630(i)(1), an ACO must publicly report information about the ACO's use of advance investment payments for each performance year, as set forth in 42 CFR § 425.308(b)(8). Advance investment payments used for any expenses other than allowable uses under 42 CFR § 425.630(e)(1) are subject to compliance action.

*Spend Plan:*

SAMPLE

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Payment Use** | **General Spend Category** | **General Spend Subcategory** | **Projected Spending 20XX** | **Actual Spending 20XX** | **Projected Spending 20XX** | **Actual Spending 20XX** | **Projected Spending 20XX** | **Actual Spending 20XX** | **Projected Spending 20XX** | **Actual Spending 20XX** | **Projected Spending 20XX** | **Actual Spending 20XX** |
| [Enter payment use] | [Enter general spend category] | [Enter general spend subcategory] | $[Enter projected spending for 20XX] | $[Enter actual spending for 20XX] | $[Enter projected spending for 20XX] | $[Enter actual spending for 20XX] | $[Enter projected spending for 20XX] | $[Enter actual spending for 20XX] | $[Enter projected spending for 20XX] | $[Enter actual spending for 20XX] | $[Enter projected spending for 20XX] | $[Enter actual spending for 20XX] |
| **Subtotals** |  |  | $[Enter projected spending for 20XX] | $[Enter actual spending for 20XX] | $[Enter projected spending for 20XX] | $[Enter actual spending for 20XX] | $[Enter projected spending for 20XX] | $[Enter actual spending for 20XX] | $[Enter projected spending for 20XX] | $[Enter actual spending for 20XX] | $[Enter projected spending for 20XX] | $[Enter actual spending for 20XX] |

*Spend Plan Summary:*

|  |  |
| --- | --- |
| Projected Total Advance Investment Payments | $ [Enter projected total advance investment payments dollar amount] |
| Actual Spending | $ [Enter actual spending dollar amount] |
| Future Projected Spending | $ [Enter future projected spending dollar amount] |
| Remaining Funding to Allocate | $ [Enter remaining funding to allocate dollar amount] |
| Advance Investment Payments Received | $ [Enter total advance investment payments received from CMS as of most recent payment] |

Our ACO has established a separate designated account for the deposit and expenditure of all advance investment payments in accordance with 42 CFR § 425.630(e)(4).

## Fraud and Abuse Waivers

* **ACO Pre-Participation Waiver**:

The following information describes each arrangement for which our ACO seeks protection under the *ACO Pre-Participation Waiver*, including any material amendment or modification to a disclosed arrangement.

For each arrangement, provide the following information:

* Parties to the arrangement:[Enter parties to the arrangement]
* Date of arrangement: [Enter date of arrangement in the format XX/XX/XXXX]
* Items, services, goods, or facility provided: [Enter items, services, goods, or facility provided]
* Date and nature of any amendments to the arrangement, if applicable: [Enter date in the format XX/XX/XXXX] [Enter the nature of any amendments to the arrangement]
* **ACO Participation Waiver**:

The following information describes each arrangement for which our ACO seeks protection under the *ACO Participation Waiver*, including any material amendment or modification to a disclosed arrangement.

For each arrangement, provide the following information:

* Parties to the arrangement: [Enter parties to the arrangement]
* Date of arrangement: [Enter date of arrangement in the format XX/XX/XXXX]
* Items, services, goods, or facility provided: [Enter items, services, goods, or facility provided]
* Date and nature of any amendments to the arrangement, if applicable: [Enter date in the format XX/XX/XXXX] [Enter the nature of any amendments to the arrangement]