

**Healthcare Business Specialists  
2010 RHC Cost Report Workpaper Checklist**

Item Number	Description of What is needed	√ if included
1	We need <u>at least one of the following</u> items to determine the total expenses paid by clinic during the year. The reports should be for the entire accounting period which is typically 12 months.	
a.	Accounting trial balance of expenses for the cost report period.	
b.	Financial statements from the accountants or QuickBooks expense statements for the cost report period.	
c.	Federal Tax returns for the corporation, partnership, or 1040.	
2	We need <u>at least one of the following</u> to determine the total patient visits or encounters and need one of the following.	
a.	CPT Frequency report by Provider from your computer system.	
b.	Written or manual visit count with physician, physician assistant, and nurse practitioner visits provided. Please include the number of hours the provider works each week at the RHC, Hospital, or other services.	
3	W-2's with the employee's position listed on the W-2 or what the employee did during their employment. (Note: This is not applicable if your financials list salaries by physicians, Physician Assistant, Nurse Practitioner, Nurses, Office, radiology, and laboratory salaries.	
4	We need <u>all of the following</u> information to claim Influenza and Pneumococcal reimbursement on the cost report.	
a.	Medicare logs with patient name & HIC number and date of service for pneumococcal and influenza patients.	
b.	A count, listing, or log on non-Medicare patients in order for us to determine total flu and pneumococcal shots provided.	
c.	Invoices supporting influenza and pneumococcal purchases during the year. This will help us to determine the cost of the supply cost.	
d.	A Medicare log with patient name, HIC number, and date of service for any H1N1 shots provided and a listing or count of total H1N1 shots.	
5	Medicare P S & R report which will be mailed from Medicare and should be received about four months after year-end.	
6	Medicare Bad Debt Listing. Complete all 10 columns of Exhibit 5 and include a copy of the Medicaid remittance for Medicare/Caid Crossovers. Include an Excel Spreadsheet if you have one.	
7	List any related party transactions (RPT) which include any rental payments by the corporation to the physician/owner or the owner's relatives. Copy 1099s for our file if your think you may have a RPT.	