



2012 RHC Cost Report Workpaper Checklist (Please submit with workpapers)

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 (a. or b.)</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.	
c.	Required: Please review Tab 11, <u>Medicare</u> Charges for Preventive Services and ensure that you either complete this form or provide the necessary information for us to obtain total <u>Medicare</u> charges for preventive services. Typically, we will need a Medicare only -CPT Frequency Report with charges listed.	
3	W-2's with the employee's position listed on the W-2 or what the employee did during their employment. Please write the number of hours the employee worked during the year on the W-2 as well. Please see Workpaper Tab 6, A-1, Code A for more information on salaries.	
4	We <u>need 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 shots provided.	
c.	Invoices supporting influenza and pneumococcal purchases during the year. This will help us to determine the cost of the supply cost.	

Healthcare Business Specialists

Specializing in RHC reimbursement

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5	Medicare P S & R report which you will obtain from the IACS computer system from Medicare and should be obtained about four months after year-end. Call or Email us if you have problems. NA for pediatrics.	
6	Medicare Bad Debt Listing. Complete all columns of Exhibit 5 and include a copy of the Medicaid remittance for Medicare/Caid Crossovers. Include an Excel Spreadsheet if you have one. Pinnacle Business Solutions has a good Excel Spreadsheet for the accumulation of Bad Debts. Here is a Link to the spreadsheet. http://www.pinnaclemedicare.com/provider/parta/ar/EXHIBIT5BADDEBTS.xls	
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.	
8	On Tab 1 - Workpaper S, Part 1, Please indicate the hours of operation of the clinic and if you have any non-rural health clinic hours.	
9	Please include a depreciation schedule, so we can convert depreciation to straight-line depreciation.	
10	Enclose any Medicare correspondence including letters requesting a cost report, Notices of Program Reimbursement for prior years, or any adjustment reports from the Medicare Administrative Contractor (MAC). This will ensure your cost report is filed to the correct MAC.	
11	Please complete Tab 8, Worksheet B Part 1, Column 1, Provider FTE Calculation.	
12	Please complete Tab 6, Workpaper A-1, Code B Laboratory Time Log and Payroll classification if you do not have dedicated employee to lab.	

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