



Tab 1

Form 222- Medicare Cost Report

Workpaper: S Part 1

Instructions

Please indicate the hours of operation of the clinic and if you have any non-rural health clinic hours.

<i>Reference RHC Hours</i>	<i>Day</i>	<i>Hours of From</i>	<i>Operation To</i>
11.01	<i>Sunday</i>		
11.02	<i>Monday</i>		
11.03	<i>Tuesday</i>		
11.04	<i>Wednesday</i>		
11.05	<i>Thursday</i>		
11.06	<i>Friday</i>		
11.07	<i>Saturday</i>		
<i>Non-RHC Hours</i>	<i>Day</i>	<i>Hours of From</i>	<i>Operation To</i>
12.01	<i>Sunday</i>		
12.02	<i>Monday</i>		
12.03	<i>Tuesday</i>		
12.04	<i>Wednesday</i>		
12.05	<i>Thursday</i>		
12.06	<i>Friday</i>		
12.07	<i>Saturday</i>		

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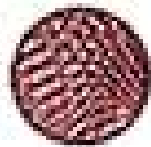
Tab 2

339 Questionnaire

Instructions

Please indicate any change in ownership, partners, or sale of the practice during the year.

If you are claiming Medicare bad debts, please inform us of any changes in the Medicare Bad Debt Policies during the year.



Cost Reporting

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Tab 3

Medicaid Cost Reports

Instructions

*Please include any forms sent to you by the State if the state requires special cost reports. (North Carolina, Iowa, Kentucky, California, and Louisiana). If the state does require special forms; please complete the following table or send us the information to complete the table. **California clinics should provide a listing of crossover visits by month and the amount of payment received from Medicare and Medi-Cal.***

DESCRIPTION	VISITS	CHARGES	PAYMENTS
Office			
Inpatient			
Radiology			
Laboratory			
Other			
Crossovers Medicare/Caid			

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Experienced Knowledge

Tab 4

Medicare Workpapers

Worksheet S

Clinic Correspondence & Miscellaneous

Instructions

Please 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 is important, due to the changing status of the Medicare Administrative contractors, it is sometimes difficult to determine who is the proper MAC to file a cost report.

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Tab 5

Financial Statements/Trial Balance

Instructions

Please include at least one of the following financial reports:

Financial statements prepared by your outside accountant

Quickbooks Report of expenses or trial balance

Federal Tax return (Form 1120 or Schedule C for sole proprietors)

We Only need one of the above sources; however, if you have more than one; please include it as it may be helpful in completing the cost report especially tax returns as we be able to determine some additional depreciation expense.

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Tab 6

Worksheet A-1 Reclassifications

Instructions:

Please enclose copies of your W-2's and write on the W-2 what each person does (i.e. Physician, PA, Nurse, Receptionist, Office Manager, laboratory tech). Please take special care to identify any laboratory personnel or laboratory time since this year the cost report cannot include any time for lab services.

- A. If you do send the W-2s, please complete Tab 6, Workpaper A-1. Code A
- B. If your lab volume is low or you do not have a person dedicated to laboratory, please complete Tab 6, Workpaper A-1, Code B conducting a time study on the first 25 Lab tests that you perform each year.

CODE	+ COST CENTER	DESCRIPT	PLUS AMOUNT	- COST CTR.	DESCRIPT	(MINUS) AMOUNT

Cost Report Reference A-1

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Tab 6

Workpaper A-1, Code B

Laboratory Time Log and Payroll Reclassification

Name of Clinic _____

If you have a low volume laboratory, use this form to record the six required lab tests (Dip stick UA, Occult Blood, Hemoglobin or Hemacrit, Blood sugar, pregnancy and primary culturing plus any other waived lab test that you perform . Please indicate the hourly rate of the person performing these tests in the Average Hourly Rate Row below.

Description of Lab Test	Dip Stick UA					
CPT Code	81002					
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
Total Minutes						
Average Per Test						
Annual Test Frequency						
Annual Test Hours						
Average Hourly Rate						
Lab Salary Reclass						

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Tab 7

Worksheet A-2 Adjustments & A-2-1 Related Party Transactions and conversion to accrual basis accounting

Items Requested

1099's
 Depreciation Schedule
 Listing of Accrued Expenses such as:
 Pension Plan funding
 Schedule E of personal tax return (if you or spouse rent the
 building/equipment from the RHC)

Instructions

Please enclose any of the above forms; so that the appropriate adjustments to the cost report can be made. It is especially important if there are related party transactions such as a spouse owning a building or a major shareholder renting the building from the corporation.

CR REFERENCE	DESCRIPTION	COST CENTER	AMOUNT

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Tab 8

Worksheet B – Visits

We need the total encounters or visits at rural health clinic. Encounters are defined as face to face visits between physicians, NP's, PA's and patients (No nurses or 99211 visits). We need total visits including Medicare, Medicaid, self pay, no pay, and commercial visits broken down as follows. If you want to send a CPT frequency report or other computerized visit report; we will count the visits for you. Please have the reports divided by provider (Phy, NP, or PA). We also need to know how much each provider works. Please indicate the number of providers and if they work full or part-time.

DESCRIPTION	PHYS.	PA'S	NP'S	TOTALS
<i>FTE's (Providers)</i>				
CR Ref.	B, L1, C1	B-1, L2, C1	B-1, L3, C1	
<i>RHC Visits</i>				
<i>Office</i>				
<i>Level 1 NH</i>				
<i>Level 2 NH</i>				
<i>Home</i>				
<i>Other</i>				
<i>RHC Totals</i>				
CR Ref.	B, L1, C2	B-1, L2, C2	B-1, L3, C2	
<i>Non-RHC Visits</i>				
<i>Hospital</i>				
<i>Level 2 NH</i>				
<i>Other</i>				
<i>Non-RHC Visits</i>				

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Tab 8
Worksheet B Part 1, Column 1
Provider FTE Calculation
Clinic Name _____

<i>Provider Name</i>	<i>Doctor/ NP/PA</i>	<i>Total Months Worked in year</i>	<i>Hours treating RHC patients in RHC each week</i>	<i>Hours treating hospital patients week</i>	<i>Hours doing Admin Each week</i>	<i>Total Hours per Week</i>
<i>Totals</i>						



Tab 8

Worksheet B Part 1, Column 2

Patient Visit Counts

Clinic: _____

Provider Name: _____

<i>Month</i>	<i>Medicare Visits</i>	<i>Medicaid Visits</i>	<i>Other Visits</i>	<i>Total RHC Visits</i>
<i>1</i>				
<i>2</i>				
<i>3</i>				
<i>4</i>				
<i>5</i>				
<i>6</i>				
<i>7</i>				
<i>8</i>				
<i>9</i>				
<i>10</i>				
<i>11</i>				
<i>12</i>				
<i>Totals</i>				

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Tab 9

Influenza and Pneumococcal Logs

Instructions

Please copy and enclose the influenza and pneumococcal logs here. Please count the Medicare, Medicaid and other influenza shots, and the Medicare, Medicaid and other pneumococcal shots. Only the Medicare shots have to be logged; but, all shots must be counted. Please summarize the shot counts in the following table.

DESCRIPTION	PNEUMOCOCCAL	INFLUENZA
<i>Medicare</i>		
	<i>B-1, L13, C1</i>	<i>B-1, L13, C2</i>
<i>Medicaid</i>		
<i>Other</i>		
<i>Totals</i>		
<i>CR Ref.</i>	<i>B-1, L11, C1</i>	<i>B-1, L11, C2</i>

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Tab 10

Influenza and Pneumococcal Invoices

Instructions

Please enclose copies of any invoices to purchase influenza and pneumococcal vaccine.
We will summarize the invoices in this table.

INVOICE	PNEUMO SHOTS	PNEUMO INVOICES	FLU SHOTS	FLU INVOICE
<i>A</i>				
<i>B</i>				
<i>C</i>				
<i>D</i>				
<i>E</i>				
<i>F</i>				
<i>G</i>				
<i>Totals</i>				
<i>CR Ref.</i>		<i>B-1, L5, C1</i>		<i>B-1, L5, C2</i>

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Tab 11

PS and R Data

Instructions

Please include the PS and R report which you must retrieve from IACS system. Please see the Notebook for specific instructions on how to obtain the PS and R in 2012 and later years. We will complete the following table when the cost report is prepared.
Please note the change in 2012 related to the Medicare Preventive services and the new Workpaper that needs to be completed.

DESCRIPTION	PROVIDER # <u>PERIOD</u>	PROVIDER # <u>PERIOD</u>	TOTAL	CR REFERENCE
Visits				C II, L11, C1
Deductibles				C II, L17, C1
Medicare Charges for Preventive Services				C II, L18.01, C1
Coinsurance				C II, L18.06, C1
Payments				C II, L22, C3

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Tab 11
RHC Cost Report Workpaper
Total Medicare Charges for Preventive Services
C Part II – Line 18.2

Purpose: The purpose of this workpaper is to determine the amount of Medicare charges for Medicare Part A preventive services that were billed on the UB-04. (Note: this workpaper is a draft and may not be inclusive of all Part A services or may include some Part B services)

Service	HCPCS/CPT	Medicare Frequency	Medicare Charges
IPPE	G0402		
EKG Inpret...	G0405		
Annual Wellness - 1 st visit	G0438		
Annual Wellness subsequent	G0439		
Diabetes Self- Management-Ind	G0108		
Med. Nutrition Therapy	97802, 97803, 97804, G0270, G0271		
Pap Screens	Q0091		
Pelvic Exams	G0101		
Colorectal Cancer Screening	G0104 G0105 G0121		
Glaucoma Screen	G0117 G0118		
Tobacco Prevention	G0436 G0437		
Bone Mass Measure	G0130		
Totals	XXXX		

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Tab 12

Medicare Bad Debts Instructions

If you are claiming Medicare Bad Debts, please summarize by page the deductibles co-insurance, and total the pages. You can only claim Medicare deductibles and Medicare coinsurance as allowable bad debt. You must have written the bad debt off before year-end and comply with all the bad debt collection requirements.

PAGE	DEDUCT	CO-INS	TOTAL
1			
2			
3			
4			
5			
6			
7			
8			
Totals			
CrossOver Bad Debts			

Summary for Cost Report

Total Bad Debt including Crossovers _____
 Crossover Bad Debt only (included in above) _____

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