



**Cost Reporting for Rural Health Clinics - What is
needed to file an accurate and timely cost report
Healthcare Business Specialists, LLC
February 6, 2024**



Our Team

MEET OUR TEAM

Healthcare Business Specialists offers a variety of services designed to assist physician practices and RHCs in providing better primary medical services to underserved, rural residents by enhancing Medicare and Medicaid Reimbursement and staying compliant with Rural Health Clinic program requirements.

Through cost reporting preparation, program evaluations, RHC startups and conversions, Emergency Preparedness Compliance, CHOWs, RHC terminations, and feasibility studies, Healthcare Business Specialists is equipped to serve all your RHC needs.



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HBS

Healthcare Business Specialists



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SERVICES



**RHC COST
REPORTING**



**RHC PROGRAM
EVALUATIONS**



**RHC STARTUPS &
CONVERSIONS**



**EMERGENCY
PREPAREDNESS
COMPLIANCE**



**TENNCARE
QUARTERLY
REPORTING**

FOR MORE INFORMATION: 833-787-2542 | www.ruralhealthclinic.com

- Information is current as of 2/6/2024.
- We will supply general information. All situations are specific so refer to specific guidance as necessary. This session is being recorded.

THE

DISCLAIMER



Please type your questions in the Question box and submit them and if you raise your hand at the end of the session, we will open your line to ask a question.

Slides and Recording of this session will be posted to the Facebook Group and on the HBS Cost Reporting Website.



RHC Medicare Cost Report
Information Requirements -
Mark Lynn

IDM and MCREf – Dani Gilbert

Canopy/Cost Report Data
Transfer – Page Chambers

Bad Debts – Trent Jackson



Cost Report Information Resources

RHC Information Exchange Group on Facebook

Join this group to post or ask questions regarding RHCs. Anyone is welcome to post about meetings, seminars, or things of interest to RHCs

<https://www.facebook.com/groups/1503414633296362/>



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RHC COST REPORTING

Healthcare Business Specialists, LLC prepares approximately 280 RHC cost reports annually for Independent RHCs. Mark R. Lynn, CPA, CRHCP, CCRS has over 35 years' experience working with RHCs and Dani Gilbert, CPA, CRHCP is a Certified Rural Health Professional accredited by the NARHC. Our team also includes Page Chambers, CIA, CRHCP, and Trent Jackson, CCRS goal is to prepare your Medicare cost reports as accurately and timely as possible within the constraints of tight independent RHC budgets. The following is a link that will open our RHC Cost Reporting brochure if you are interested in more information related to cost reporting services for RHCs.

Medicare cost reports for independent RHCs have become much more important since the passage of the Consolidated Appropriations Act of 2021 which dramatically increased the Medicare upper payment limits for rural health clinics. These large increases in the upper payment limits allow RHCs that properly prepare the Medicare Cost Report to obtain much more Medicare reimbursement; however, it could result in large paybacks to Medicare if interim rates are higher than the actual cost per visit. Interim cost reports are an effective way to monitor the actual cost per visit and plan for ways to maximize your Medicare reimbursement within Medicare cost reporting rules.

If you would like Healthcare Business Specialists to help prepare your cost reports, please email Mark Lynn or Dani Gilbert at ruralhealthclinic@outlook.com and we will put together a proposal for this service.

RHC COST REPORTING FOR 12/31/2023

February 4, 2024: It is that time of year again. This cost report season looks to be the most demanding yet. Due to significant modifications within the Rural Health Clinic (RHC) program introduced by the Consolidated Appropriations Act, 2021 (CAA), there has been a notable increase in the National Statutory Upper Payment Limits. These adjustments have escalated the per visit reimbursement rate to \$139 in 2024, with an increase to \$190 by 2028. Furthermore, the program has expanded to include various services that do not fall under the All-Inclusive Rate, necessitating their exclusion from the cost-per-visit calculation. These changes underscore the heightened influence of cost reports on financial settlements, both positive and negative, as well as the increased complexity and time required for their preparation. To ensure the timely and accurate completion of your cost report, we strongly advise that all requisite information be uploaded to your designated portal by May 1, 2024. Failure to meet this deadline may compromise our ability to guarantee the timely filing of your report.

To help you accumulate the information needed to file an accurate and timely cost report we have provided the following resources and will have a webinar on February 6, 2024 to go over the requirements. Provided below is a 3 page Cost Report checklist, a 24 page checklist and supporting workpapers that should be completed for us to have all the information needed to file the cost report, or if you prefer an Excel file to complete the workpapers is included as well.

- RHC Medicare Cost Report Checklist (3 page PDF)
- RHC Cost Report Checklist for 2023 Medicare Cost Reports with workpapers (24 page PDF)
- HBS RHC Cost Report Client Electronic File to enter data for 12 31 2023 cost reports (Excel)
- HBS RHC Cost Report Client Cost Report information needed in PDF format (PDF)

Cost Reporting for Rural Health Clinics - What is needed to file an accurate and timely cost report

In this webinar, Mark Lynn, CPA (Inactive), CRHCP, CCRS and Dani Gilbert, CPA, CRHCP, Page Chambers, CIA, CRHCP, and Trent Jackson, CCRS will go over cost reporting for Rural Health Clinics. Topics covered will include information needed to be compiled for preparation of the cost report, electronic filing of cost reports using MCREF, allowable expenses on the cost report, increased upper limits for RHCs, counting visits including how to treat telehealth, CCM, and other services not included in the calculation of the All-Inclusive Rate, Medicare Bad Debts, and flu, pneumococcal, COVID-19 vaccines, and MAB infusions/injections. The webinar will go over the process for gathering information to file cost reports with Healthcare Business Specialists so no continuing education credits for CRHCP since is a client The webinar will last one hour and some time for questions will be available.

Please register for Cost Reporting for Rural Health Clinics - What is needed to file an accurate and timely cost report on Feb 6, 2024 1:00 PM EST at:

<https://attendee.gotowebinar.com/register/885934129964292700>

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Healthcare Business Specialists

@HBS.RHCConsultants · 8 subscribers · 69 videos

Healthcare Business Specialists is a professional consulting firm based in Tennessee. We ... >

ruralhealthclinic.com and 1 more link

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For You

RHC Shorts

- RHC Benchmarks and Performance Measurement with Gregory Wolf**
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June 23, 2022
1:05:04
RHC Benchmarks and Performance Measurement with Gregory Wolf
1 view · 1 month ago
- RHC Billing 101**
The Basics of Medicare Billing for RHCs
December 5th, 2023
1:14:59
RHC Billing 101 – The Basics of Medicare billing for RHCs (December 2023)
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- RHC Billing Primer – How to Find Billing Information for RHCS and Basic Principles**
Healthcare Business Specialists
November 30, 2023
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RHC Billing Primer – How to find billing information for RHCs and basic principles of RHC Billing
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An ACO for your RHC
July 22, 2023
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- RHC Shorts #3 Vaccines**
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RHC Shorts #3 Vaccines
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17:32
RHC Shorts #1 Medicare Bad Debt
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- RHC Billing Test - An RHC Billing test of principles of...**
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RHC Billing Test Lunch and Learn Healthcare Business Specialists
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RHC Billing 301 Beyond Annual Wellness Visits
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1:11:31
RHC Billing 201
December 7th, 2023
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<https://www.youtube.com/@HBS.RHCConsultants>

Join NARHC DC Staff for Virtual Office Hours!

NARHC DC Staff continues host RHC Office Hours at 1 pm ET every other Wednesday via Zoom. We encourage anyone with RHC questions to join us!

We hope that this form of technical assistance will increase the dialogue between NARHC staff and the RHC community. Questions regarding HRSA COVID-19 programs, RHC policy, Medicare, RHC certification, and more are all acceptable!

Stop by the [Zoom room](#) anytime between 1 and 2 PM ET, and as always don't hesitate to contact us if you need assistance outside of this time.

The schedule for 2024 is as follows:

Wednesday, February 7

Wednesday, February 21

Wednesday, March 6

Wednesday, April 3

Wednesday, April 17

Wednesday, May 8

Wednesday, May 22

Wednesday, June 5

No registration is required, and RHCs can join using the below link or call-in information.

Zoom Webinar Information:

<https://us06web.zoom.us/j/81747173194>

Why is a Cost Report important?

1	Medicare will not pay you if you do not file a cost report and will ask for any Medicare money paid during the year to be refunded.
2	RHC Medicare and Medicaid rates are based upon the cost report.
3	RHCs receive a cost report settlement for flu, pneu, Covid vaccines, MAB, bad debts, preventive co-pays/deductibles and rate settlements.
4	Next year's rates are based upon this year cost report. The goal is to have a cost per visit higher than next year's cap. For example, if next year's cap is \$139 that is the goal for the cost per visit in the 2022 cost report.
5	You are responsible for preparing the Cost Report accurately and in compliance with Medicare and Medicaid rules.



The Cost Reporting Process is more complicated,
and the stakes are higher now.
The sooner you start, the better.

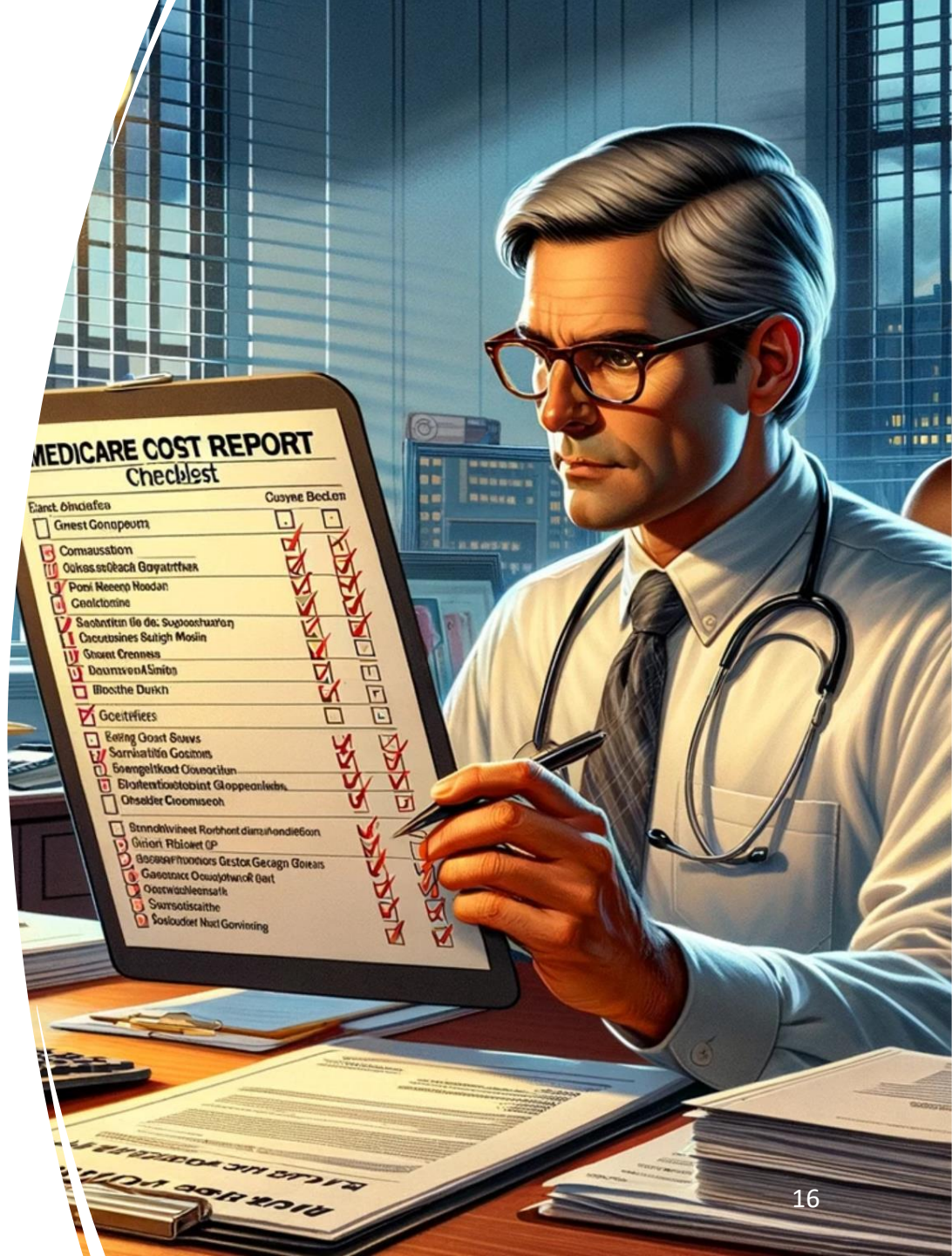
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The Medicare Cost Report Checklist



RHC MEDICARE COST REPORT CHECKLIST 12/31/2023

We appreciate your decision to select Healthcare Business Specialists for the preparation of your Medicare Cost Report. It is our pleasure to inform you that Dani Gilbert, CPA, CRHCP, will serve as your principal liaison at Healthcare Business Specialists. To ensure the secure submission of your digital documents, we are providing you with access to a client portal operated via Canopy. This portal is designed for the secure transmission of documents containing Personal Health Information (PHI) or sensitive financial details, including but not limited to social security numbers, W-2 forms, and Federal tax returns. Upon the successful upload of your documents to the portal, we kindly request that you notify Dani Gilbert via email at dani.gilbert@outlook.com to confirm the submission. Should there be a need to send documents via fax, please use the following number: (800) 268-5055.

Contact	Telephone	Email
Healthcare Business Specialists	833.787.2542	ruralhealthclinic@outlook.com
Mark R. Lynn, CRHCP, CCRS	423.243.6185	marklynnrhc@gmail.com
Dani Gilbert, CPA, CRHCP	833.787.2542	Dani.gilbert@outlook.com

Should you prefer to utilize electronic means for data entry in the preparation of your Rural Health Clinic Cost Report, we have meticulously prepared Excel and PDF files for your convenience. To facilitate efficient processing and organization, we kindly request that you incorporate the name of your clinic and the fiscal year end in the file name upon saving. This will assist in ensuring accurate and timely handling of your documents.

- [HBS RHC Cost Report Client Electronic File to enter data for 12 31 2023 cost reports \(Excel\)](#)
- [HBS RHC Cost Report Client Cost Report information needed in PDF format \(PDF\)](#)

For inquiries related to the Rural Health Clinic cost reporting process, we invite you to consult our comprehensive cost reporting resource page. This dedicated portal features a wealth of valuable materials, including recordings of previous webinars, detailed cost report checklists, and essential cost report forms. These resources are meticulously

ITEM NUMBER	DESCRIPTION OF WHAT IS NEEDED	√ IF INCLUDED
1	<p>We need <u>at least one of the following</u> items to determine the total expenses paid by clinic during the cost reporting period. The reports should be for the entire accounting period (which is typically 12 months).</p> <ul style="list-style-type: none"> a. Trial Balance b. Financial Statement from Accountant or QuickBooks c. Federal Tax Return for the Practice 	
2	<p>We need <u>at least one of the following</u> to determine the total patient visits or encounters.</p> <ul style="list-style-type: none"> a. CPT Frequency Report (by Provider) b. Written, Manual Visit Count using the Updated Included Cheat Sheet 	
3	<ul style="list-style-type: none"> • W-2's with the <u>employee's position listed</u> on the W-2 or what the employee did during their employment. <u>Please write the number of hours the employee worked during the year on the W-2, as well, and if the employee split time in laboratory or X-Ray.</u> • If the cost report period is something other than 1/1/XX to 12/31/XX, please provide a payroll journal report with gross pay for the cost report period. • Please provide a description of what each employee does (i.e., MD, PA, NP, nursing staff, janitorial, administrative staff, etc). • Please provide the total number of hours work by each employee during the cost report period. 	
4	<p>We need <u>all of the following</u> information to claim Influenza and Pneumococcal reimbursement on the cost report.</p> <ul style="list-style-type: none"> a. Medicare Logs with Patient Name, MBI Number, and Date of Service b. A Count, Listing, or Log for Non-Medicare Patients c. Invoices Supporting the Vaccine Purchases During the Year 	
5	<p>PS&R Report. RHCs are required to obtain their own PS&R from the EIDM portal from the IACS system. Please start this process immediately if you do have a log-in as it may take six to eight weeks. We need the summary 710 and 71S reports for the period of the cost report. (We have included a seven-page PDF with instructions.) Add Dani Gilbert as your Authorized Cost Report Preparer for EIDM if you want HBS to file the cost report electronically.</p>	

ITEM NUMBER	DESCRIPTION OF WHAT IS NEEDED	√ IF INCLUDED
6	<p>Medicare Bad Debt Listing. If you have any Medicare bad debts, please prepare a separate Bad Debt listing for Medicare bad debt and Medicare/Medicaid crossover bad debt, using the Excel template we provide. If you do not have a copy of the Excel template for this, please email us and request one. If you are not claiming bad debts, please indicate that as well. Medicare has an approved template which can be found here: https://www.cms.gov/files/document/medicarebd-1728-20-hha-exhibit-1-template.xlsx</p>	
7	<p>Related Party Transactions. List any related party transactions (RPT), including any rental payments by the clinic to the physician/owner or the owner's relatives. Please upload 1099s if you think you may have a RPT.</p>	
8	<p>S-3 Clinic Information Please see the workpaper which includes identifying information about the clinic and includes the clinic's hours of operation. Please also indicate any non-RHC hours that the clinic may have.</p>	
9	<p>Laboratory. Please complete the Laboratory Time Log if you do not have dedicated employee to lab or expenses directly expensed to lab in the trial balance.</p>	
10	<p>FTE Calculation. Please complete the Provider FTE Calculation Workpaper attached to this document.</p>	
11	<p>Depreciation. Please include a depreciation schedule so we can convert depreciation to straight-line depreciation.</p>	
12	<p>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 will ensure your cost report is filed to the correct MAC.</p>	
13	<p>Please provide visit counts in the following formats:</p> <ol style="list-style-type: none"> a. Total Medical visits, total mental health visits, and visits by interns and residents b. Visits by payor mix for inclusion on Worksheet S-3 <ol style="list-style-type: none"> i. Title V- CHIP ii. Title XVIII – Medicare iii. Title XIX – Medicaid iv. Other – Commercial, self-pay, etc. <p>Please see the Workpaper S-3 Total Visits by Payor Mix and complete.</p>	

ITEM NUMBER	DESCRIPTION OF WHAT IS NEEDED	√ IF INCLUDED
14	Please complete Worksheet S-1 regarding your Malpractice costs: a. Malpractice premiums, _____ b. paid losses, and _____ c. self-insurance costs _____ Is the malpractice insurance a claims-made or occurrence policy? _____	
15.	To ensure accurate classification of expenses within the appropriate cost report cost center, we kindly request the preparation of a detailed schedule of outside services. This schedule should include information on the recipients of payments, the nature of the services provided, and the purpose of these expenditures. This documentation is crucial for the precise allocation of expenses in the cost report.	
16.	IMPORTANT: Please send any letter from the MAC with any type of settlement from the MAC. If we do not report these settlements on the cost report the clinic may have to pay back funds to Medicare when the report is final settled.	
17.	Please provide the information for the person who will sign the Cost Report First Name _____ Last Name _____ Title _____ Email _____	
18.	Is the Clinic part of an entity that owns or leases multiple RHCs? If so, provide the following information: Name of Entity _____ Street _____ P.O. Box _____ City _____ State _____ Zip Code _____	

A man in a brown suit and green bow tie is seated at a desk, writing in a notebook. The desk is lit by a brass lamp, and the background shows a bookshelf filled with books. The scene is dimly lit, creating a professional and focused atmosphere.

Medicare Cost Report Workpapers

Who are you?

Worksheet S RHC Identification Data

Please complete the following information and note any changes from the previous year. You are required to report any address change on the 855A form. If the Office Manager has changed during the year, please indicate that as well.

Name of Clinic Per CMS	
CCN/PTAN Provider Number	
Fiscal Year End	
Address	Important – Type of ownership –
Address	Sole Proprietor
State	Partnership
Zip Code	LLC
County	Corporation
Type of Ownership	Sub-S Election
Office Manager	
Office Manager Email	

Medicare Allowable Owner Compensation depends on the type of Entity

- Owner compensation allowances for the different entity types:
 - Sole proprietor - Schedule C = value of services
 - LLC (single member) - Schedule C = value of services
 - LLC (multiple member) - K-1 from Form 1165 = value of services
 - Corporation – K-1 from Form 1120 = **Actual compensation paid or accrued and paid within 75 days of FYE.**
 - S-Corporation – “Under Federal income tax law, certain corporations can elect to be treated for tax purposes as a partnership. This election, however, has no effect on reimbursement under the Medicare program, and an owner of a Subchapter S corporation is not considered a partner for purposes of this principle.”
 - Some states do not recognize these Medicare rules for allowable compensation, so consult with someone who knows your state Medicaid rules on allowable owner compensation.

Summary of Owner Compensation Treatment for Medicare Cost Reports

Todo: Let your cost report preparer know how your business has been structured for legal and tax purposes.

Description	Value of Services	Comp Must be Paid	75 Day Accrual
Sole Proprietor	X		
LLC (Single or Multiple Member)	X		
Corporation		X	X
Sub-S Corporation		X	X

Note: An LLC can elect to be taxed as a S-Corp which eliminates the use of value of services, but the K-1 income is generally accepted as compensation that is included on the cost report.

Medicare rules related to Owner Compensation may be found here:

<https://www.cms.gov/Regulations-and-Guidance/Guidance/Transmittals/2017Downloads/R474PR1.pdf>

907. COMPENSATION-SOLE PROPRIETORSHIPS AND PARTNERSHIPS

- A. General.--The allowance of compensation for sole proprietors and **partners is the value of the services rendered by the owner. Such an amount may or may not be represented as actual payments made to the owner. There is no direct relationship between the compensation allowance of the owner and the amount of operating profit (or loss) of the facility.** In determining the allowance, the contractor is responding to a claim for the value of the services of the owner. That is, the institution will include in its statement of reimbursable cost an allowance for the value of the owner's services and the contractor evaluates the reasonableness of this claim by applying the criteria in this chapter.
- B. Actual Payments Made.--Where a provider has claimed as some other cost (for example, see §906.1) an amount paid to a sole proprietor or partner, such amount is combined with the allowance claimed by the provider for the owner's services. This total is then used for determining the reasonableness of the compensation allowance claimed.

DESCRIPTION	AMOUNT
Owner FTE	1.40
Compensation per FTE (see inflation of benchmarking report)	\$163,208
Current year value of services	\$228,492
Amount Paid to Owners	\$223,210
Adjustment to compensation	\$5,282

What Value
of Services
looks like

- This cost report adjustment does not have to be paid or is it taxed. It is simply an adjustment on the cost report.

Do you have any time that you do not operate as an RHC?

Worksheet S Hours of Operation

Please provide the hours of operation as a rural health clinic and if you have non-RHC please provide that as well. If during the year you changed your hours or operation, please copy this sheet and use a different worksheet for each time you changed your hours of operation. We would expect this to occur several times due to the Public Health Emergency and the increased use of Telehealth which is a Non-RHC service.

Time Period	Beginning	Ending
Date for these hours of operation		

Hour of Operation as RHC	Open	Close
Monday		
Tuesday		
Wednesday		
Thursday		
Friday		
Saturday		
Sunday		

Hour of Operation as Non-RHC	Open	Close
Monday		
Tuesday		
Wednesday		
Thursday		
Friday		
Saturday		
Sunday		

Worksheet C-1

Analysis of Payments to RHCs for Services Rendered

RHC Name	
CCN/PTAN Provider Number	
Fiscal Year End	

Interim Lump Sum Payments to RHCs

In recent years, the MACs are issuing interim lump sum payments (and occasionally a withhold of payment) to RHCs which are a part of the annual Medicare Cost Report Settlement. These payments or withholds must be recorded on Worksheet C-1 or it may result in a payback to Medicare on settlement of the cost report. If you received an interim payment or withhold please report this information to us below and provide the letter emailed to you documenting the payment or withhold.

Please provide the date and amount of Interim Payments or Withholds

Date of Interim Payments	Amount

Note: Failure to report these payments or withholds will affect the settlement of your cost report and may result in a payback to Medicare when the cost report is final settled. Please make an effort to identify any such payments to avoid the potential payback to Medicare.

Worksheet S-1, Part 1
Commerical Malpractice Costs

RHC Name	
CCN/PTAN Provider Number	
Fiscal Year End	

Please Circle your response

Does this RHC carry commercial malpractice Insurance?	Yes / No
Is it a Claims-Made or Occurrence Policy?	Claim-Made / Occurrence

Please Provide an amount below and copy of any supporting Invoice

Description	Amount
Malpractice Premiums	
Paid Losses	
Self-Insurance Costs	

Visits by Payor Mix

Worksheet S-3 – Total Visits by Payor Mix RHC Total Visits

Please provide the RHC Total Visits as follows. Please note that Medicare does not cover physicals like EPSDT and in most cases those are not included in these totals.

#	Description	CHIP	Medicare	Medicaid	Other	Total
1	Medical Visits					
3	Mental Health Visits					
5	Number of Visits Performed by Interns and Residents					
7	Total Visits					

Medicare
Agrees
To the P S & R

If you have more than one RHC (CCN) for a Consolidated Cost Report, please complete a separate table for each CCN.

#	Description	CHIP	Medicare	Medicaid	Other	Total
1	Medical Visits					
3	Mental Health Visits					
5	Number of Visits Performed by Interns and Residents					
7	Total Visits					

Total from all CCNs

#	Description	CHIP	Medicare	Medicaid	Other	Total
1	Medical Visits					
3	Mental Health Visits					
5	Number of Visits Performed by Interns and Residents					
7	Total Visits					



**Healthcare Business Specialists
Outside Services Detail Information
RHC Cost Report
12/31/2023**

Purpose: Many services provided by RHCs are performed by outside contractors. Services such as chronic care management, medical directorships, accounting services, legal, accounting, and other contracted services.

Healthcare Business Specialists Electronic Request List Outside Services Information	
1 Total Amount of Outside Services per Expenses	-
2 Amount related to Contract Nursing	-
3 Amount related Medical Directorship	-
4 Amount related to Repairs and Maintenance	-
5 Amount related to Legal	-
6 Amount related to Accounting	-
7 Amount related to any other Outside Professional Services (please provide a detail)	-
8 Chronic Care Management Services	-
Please ensure the amounts in lines 2-7 sum to the amount in line 1	-

Laboratory costs are excluded from the AIR calculation
 Conduct a time study on each laboratory test performed

Reclassification of Laboratory Salaries and Expenses
Workpaper A-1, Code B
Laboratory Time Log and Payroll Reclassification

If you have a low volume laboratory, use this form to record the time on average to run each lab test. Please indicate the hourly rate of the person performing these tests in the Average Hourly Rate Row below.

Description of Lab Test						
CPT Code						
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						

RHC Cost Report Total Visit Count Cheat Sheet with CPT Codes¹ For 12/31/2023 Cost Reports

Table 1: Use this table for all Visits that occurred person to person (not Telehealth)

Service	HCPCS/ CPT Codes	Cost Report Treatment	Physician Visits	PA Visits	NP Visits	Totals
Office Visits - E and M Codes (New and Established)	99201 to 99205 99212-99215	Include visit in RHC Visit count. Cost is an allowable expense. Do not count 99211 visits. Do not count visits with 25 modifiers Do not count Telehealth Claims				
Office Visit - E & M - Nurse only visit	99211	Do not count these visits as RHC. Service is allowable cost. Incident to.				
Procedures	10060-29130 54150-69200	Include visit in cost report unless billed incident to an E and M.				
Hospital visits	99217 to 99292	Count these visits. Do not include them with the RHC visit count. Exclude the cost via an adjustment or reclassifying the cost to the non-allowable section of the cost report. (Lines 51-60)				
Nursing Home Visits (Level 1 or Level 2) SNF or NF	99304-99316 99334-99335	Include visits in RHC visit counts. Cost is an allowable expense				
Home Visits	99347-99349	Include visits in RHC visit counts				
Physicals, EPSDT New Physicals, EPDST, Established	99381-99387 99391-99397	Count these visits. <u>Do not include in the RHC visit count.</u> Exclude the cost via a reclassification to the non-allowable section of the cost report				
Welcome to Medicare (IPPE)	G0402	Include visit in RHC Visit count. Cost is an allowable expense.				
Annual Wellness Exam (AWE)	G0438 & G0439	Include visit in RHC Visit count. Cost is an allowable expense. (unless billed incident to- then do not count)				

This 7-page worksheet can be used to count visits by provider; however, we prefer you send us CPT frequency reports by provider and let us count the visits.

¹ This table is prepared using the most common scenarios in RHCs and using Medicare guidance as of January 11, 2023. Some clinics may elect to treat visits and billing differently depending on cost reporting and billing issues. These tables are designed to represent the most common scenarios and is not inclusive of all possible CPT codes.

Table 1: (Continued) Use this table for all Visits that occurred person to person (not Telehealth)

Service	HCPCS/ CPT Codes	Cost Report Treatment	Physician Visits	PA Visits	NP Visits	Totals
Tobacco Counseling	G0436 & G0437	Count as a visit if charged as a visit to Medicare. (unless billed incident to- then do not count)				
Weight Loss Counseling	G0447	Count as a visit if charged as a visit to Medicare. (unless billed incident to- then do not count)				
Alcohol Abuse Screening	G0442 & G0443	Count as a visit if charged as a visit to Medicare. (unless billed incident to- then do not count)				
Depression Screening	G0444	Count as a visit if charged as a visit to Medicare. (unless billed incident to- then do not count)				
STD Prevention	G0445	Count as a visit if charged as a visit to Medicare. (unless billed incident to- then do not count)				
IBT (Cardiovascular)	G0446	Count as a visit if charged as a visit to Medicare. (unless billed incident to- then do not count)				
Transition Care Mgmt.	99495-99496	Include visit in RHC Visit count.				
Advance Care Planning	99497-99498	Count as a visit if charged as a visit to Medicare. (unless billed incident to- then do not count)				
Chronic Care Management G0511 pays \$71.68 in 2024	G0511 & G0512	Do not count these visits. Cost is non-allowable.				
Visits occurring during non-RHC hours		Count the total the number of visits. Do not include in RHC count. Reclassify this cost as non-allowable expense.				

Telehealth Total Visits (All payors – Medicare/Caid/Commercial/Self Pay)

Table 2: Use this table for all Visits that occurred via Telehealth by either video or telephone

Service	HCPCS/ CPT Codes	Cost Report Treatment	Physician Visits	PA Visits	NP Visits	Totals
Medicare RHC Telehealth Visit reimbursed at \$95.37 for 2024	G2025 - RHC May have Modifier 95	Do not include in visit count for RHC All-Inclusive Rate and exclude cost from All-Inclusive Rate calculation. Do not double count. (IE. Count a 99213 below and include in this row as well.				
Medicare Mental Health visits via Telehealth (new treatment in 2022)	Use CPT Code (ie 90834) Modifier 95 or FQ, CG	Include in the RHC Visit Count and include the cost of this service in the allowable RHC cost.				
Virtual Communications - Pays \$12.93 in 2024	G0071 -RHC. 99241-99243	Do NOT count these visits. Service is not an allowable cost.				
Digital assessment services Pays \$12.93 in 2024	G0071 - RHC G2012 & G2010	Do NOT count these visits. Service is not an allowable cost.				
Telephone only E & M Services	99441-99443	Do NOT count these visits. Service is not an allowable cost.				
Office Visits - E and M Codes (New and Established)	99201 to 99205 99212-99215	Do NOT include visit in RHC Visit count. Cost is NOT an allowable expense. Do not count 99211 visits.				
Office Visit - E & M - Nurse only visit	99211	Do NOT count these visits. Service is not an allowable cost.				
Nursing Home Visits (Level 1 or Level 2) SNF or NF	99304-99316 99334-99335	Do NOT count these visits. Service is not an allowable cost.				
Welcome to Medicare (IPPE)	G0402	Do NOT count these visits. Service is not an allowable cost.				
Annual Wellness Exam (AWE)	G0438 & G0439	Do NOT count these visits. Service is not an allowable cost.				

The cost of Laboratory and Technical Components are not counted in the AIR calculation

Table 3: Ancillary Services

The cost of services not covered under the RHC benefit (i.e. technical components, laboratory tests excluding venipuncture, and services performed in the hospital) are billed to Part B and paid fee for service for Independent RHCs. If the costs of these services are not directly identified in the trial balance of expenses an estimate of the cost may be made based upon the number procedures performed during the fiscal year. Please provide us with the number of procedures performed if these costs are not already identifiable in the trial balance of expenses.

Ancillary Services	HCPCS/ CPT Codes	Cost Report Treatment	Totals
Laboratory Tests	80048-87880 99000 G0103	Count the total number of procedures and calculate the number of hours providing these services. Reclassify this cost as non-allowable expense.	
Venipuncture (Lab Draws)	36415	Lab Draws are RHC services effective 1/1/2014 and are an allowable expense on the RHC cost report. Do not bill to Part B. They are an incident to service.	
Radiology Tests	70000s	Count the total number of procedures and calculate the number of hours providing these services. Reclassify this cost as non-allowable expense.	
Technical components billed to Part B and paid fee for services		Count the total number of procedures and calculate the number of hours providing these services. Reclassify this cost as non-allowable expense	

Health Care Provider FTEs

- Cost report requires separation of provider visits, time, (and cost):
 - Physician
 - Physician Assistant
 - Nurse Practitioner
 - Visiting Nurse
 - Clinical Psychologist
 - Clinical Social Worker



The Provider FTE calculation is important For Productivity Calculations (based up a 2,080 Hour work year)

Provider Type	Minimum Annual Productivity based upon 40-hour work week	Daily Productivity based upon 250 work days	Monthly Productivity
Physician	4,200	16.8	350
Nurse Practitioner/ Physician Assistant	2,100	8.5	175

Provider FTE Calculation

Name of Clinic								
Worksheet B: FTE Calculation								
Fiscal Year End								
<p>On this page we need information about the amount of time spent by providers and nursing staff providing patient care. Please fill out the <u>name of each provider</u> in your clinic, as well as the number of <u>hours per week they spend providing patient care</u>, the number of <u>hours they spend per week on other tasks</u> such as administrative work, and the number of <u>months worked through the fiscal year</u>.</p> <p>In the section labeled "FTEs for Nursing Staff" please give the <u>number of Nurses and Medical Assistants</u> which work in your clinic, as well as the total number of <u>hours that those employees worked</u> during the year.</p>								
FTEs for Providers								
Provider Type	Name	Hours per week performing patient care	Hours per week performing admin tasks	Hours Per week in Non-RHC activities	Total hours worked per week	Number of months worked during fiscal year	Total Hours Worked Per Year	FTE
Physicians								0.00
								0.00
								0.00
								0.00
								0.00
Physician Assistants								0.00
								0.00
								0.00
								0.00
								0.00
Nurse Practitioners								0.00
								0.00
								0.00
								0.00
								0.00
Mental Health								0.00
								0.00
								0.00
								0.00
								0.00
FTEs for Nursing Staff								
	Number of Nurses and Medical Assistants	Total Hours Worked by Nurses and Medical	Nursing Staff FTE					

This is important because it computes the number of Providers and the corresponding Productivity Screen Computed on the cost report.

Time Studies for Provider FTEs

Name of Clinic:								
Worksheet B: Provider Time Study								
FYE:								
Purpose: To determine what activities the provider engages in during the day so the time may be properly allocated on the RHC Cost Report. Please conduct this study at least one week per quarter and preferably one week per month per provider. This page may be copied and reproduced as necessary to fit your needs. Please label each use of this table with its associated provider and the week that it references.								
Provider Name:								
Week Ending								
Hours	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total Weekly Hours
Time In:								
Time Out:								
Total Hours Worked								
RHC Patient Care								
Clinic - RHC treating patients								
Nursing Home								
Other								
Total Clinical								
Administrative								
Medical Director								
Administrative								
CME								
Sick								
Vacation								
Total Admin								
Non- RHC Time								
Hospital								
Private Practice								
Telehealth								
Chronic Care Management								
Other:								
Total Non-RHC								
Sum of RHC, Admin, and Non-RHC								
The Sum of RHC, Administration and Non-RHC time should equal the Total Hours worked. Please sum each of the lightly shaded areas.								

Time Studies for Provider FTEs - Excel

Clinic Name
 Provider Time Study
 FTE:

Conduct this study during one week per quarter. This study is to determine what activities providers

are engaging in during the day so that the time can be accurately and properly allocated on the RHC Cost Report.

Provider Name NP #1
 Week Ending

Hours	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total Weekly Hours
Time In								
Time Out								
Break								
Time In								
Time Out								
Total Hours Worked								

RHC Patient Care	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total
Clinic - RHC Treating Patients								0
Nursing Home								0
Other								0
Total Clinical	0	0	0	0	0	0	0	0

Administrative	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total
Medical Director								0
Administrative								0
CME								0
Sick								0
Vacation								0
Total Admin	0	0	0	0	0	0	0	0

Non-RHC Time	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total
Hospital								0
Private Practice								0
Podhealth								0
Chronic Care Management								0
Other								0
Total Non-RHC	0	0	0	0	0	0	0	0

Please verify that the sum of

the categories matches the total shown at the top of this page

--	--	--	--	--	--	--	--	--

Influenza, Covid and Pneumococcal Shot Logs

Patient Name	MBI Number	Date of Service
John Smith	411992345A	11/30/2022
Steve Jones	234123903A	12/15/2022
Ashley Taylor	903214934A	12/31/2022

Medicare Influenza and Medicare Pneumococcal shots should be maintained on separate logs. Pnumo pays around \$250 per shot and influenza is \$60 or so.

Influenza, Pneumococcal, and Covid-19 Logs Excel Spreadsheet

Medicare Influenza Log

RHC Name	
CCN/PTAN Provider Number	
Fiscal Year End	

#	Patient Name	MBI Number	Date
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Page Number	Page Total	Total Medicare Flu Shots	
-------------	------------	--------------------------	--

Medicare Pneumococcal Log

RHC Name	
CCN/PTAN Provider Number	
Fiscal Year End	

#	Patient Name	MBI Number	Date
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Page Number	Page Total	Total Medicare Pnu Shots	
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Medicare COVID-19 Log

RHC Name	
CCN/PTAN Provider Number	
Fiscal Year End	

#	Patient Name	MBI Number	Date
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

A close-up photograph of a person in a dark suit and tie, with their hands visible as they carefully stack gold coins on a wooden surface. The person's face is out of focus. In the foreground, there are four stacks of coins of varying heights, with the tallest stack being the one the person is currently working on. The background is a soft, out-of-focus light color.

Preparing the 2023 Medicare Cost Report

Identity Management (IDM) System

CMS created the IDM System to provide providers with a means to request and obtain a single User ID, which they can use to access one or more CMS applications.

The IDM System provides the means for users to be approved to access many other CMS systems and applications. IDM governs access to CMS systems by managing the creation of user IDs and passwords, setting up multi-factor authentication (MFA), and the assignment of roles within CMS applications.

Identity Management (IDM) System

Learning Objectives

- ▶ How to Create a New User Account
- ▶ IDM Self Service Dashboard (Overview)
- ▶ How to Request a Role for a New Application
- ▶ How to Add Attributes to an Existing Role
- ▶ How to View and Cancel Role Requests

Identity Management (IDM) System

How to Create a New User Account

1. Navigate to <https://home.idm.cms.gov/>.
2. Click the *New User Registration* button.

CMS.gov | IDM

Sign In

User ID

Password

Agree to our [Terms & Conditions](#)

Sign In

OR

CMS PIV Card Only

Attention CMS PIV card users: If this is your first time signing in you must first sign in using your EUA ID and password before having the option to log in with your PIV card.

OR

New User Registration

[Forgot your Password, User ID or Unlock your account?](#)

[Need Help?](#)

Identity Management (IDM) System

How to Create a New User Account

3. Enter the requested information (i.e., **Name, Date of Birth, E-mail Address, etc.**)
 - ▶ Make sure the you enter an exact match in the 'E-mail Address' and 'Confirm E-mail Address' fields.
4. Click the **Terms & Conditions** button. Read the IDM terms and conditions then click the **Close Terms & Conditions** button.
5. Click the checkbox to acknowledge agreement with the terms and conditions, then click the **Next** button.

1 Personal 2 Contact 3 Credentials

* Optional fields are labeled as (Optional).

First Name

Middle Name (Optional)

Last Name

Suffix (Optional)

Date of Birth
MM/DD/YYYY

E-mail Address

Confirm E-mail Address

View Terms & Conditions

I agree to the terms and conditions

Cancel Next

Identity Management (IDM) System

How to Create a New User Account

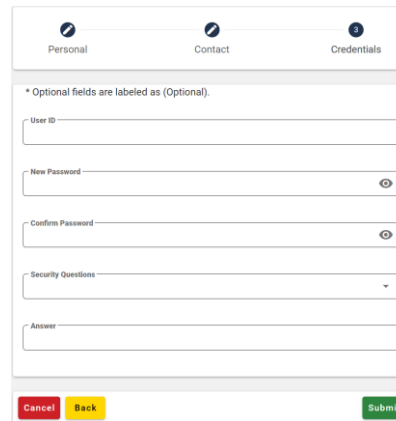
6. Enter the **Home Address, City, State, Zip Code** and **Phone Number**.
7. Click the **Next** button.

The screenshot shows a three-step progress bar at the top: 1. Personal, 2. Contact (current step), and 3. Credentials. Below the progress bar, a note states: "* Optional fields are labeled as (Optional)." The main section is titled "Is your Address a US or Foreign Address?" and contains two radio buttons: "US Address" (selected) and "Foreign Address". Below this are several input fields: "Home Address Line 1", "Home Address Line 2 (Optional)", "City", "State" (a dropdown menu), "Zip Code", "Zip Code Extension (Optional)", and "Phone Number". Each field contains a placeholder value. At the bottom of the form are three buttons: "Cancel" (red), "Back" (yellow), and "Next" (green).

Identity Management (IDM) System

How to Create a New User Account

8. Enter the desired **User ID**, **Password** and **Confirm Password**.
 - ▶ The Password and Confirm Password must match.
9. Select a **Security Question** from the list.
 - ▶ Type the security question answer into the Answer dialog box.
10. Click the **Submit** button to submit the account registration request. The system will display a message that indicates the account was successfully created.
11. Click the **Return** button.



The screenshot shows a registration form with three tabs: Personal, Contact, and Credentials. The Credentials tab is active. The form includes the following fields:

- User ID
- New Password (with a visibility toggle icon)
- Confirm Password (with a visibility toggle icon)
- Security Questions (dropdown menu)
- Answer

At the bottom, there are three buttons: Cancel (red), Back (yellow), and Submit (green). A note above the fields states: "* Optional fields are labeled as (Optional)."

Identity Management (IDM) System

IDM Self Service Dashboard (Overview)

The IDM Self Service Dashboard provides access to functions that allow users to manage their user profile, request new applications, and manage roles for applications to which they have been granted access.

The screenshot displays the IDM Self Service Dashboard interface. At the top, a dark navigation bar contains the text "CMS.gov | IDM Self Service" on the left, a user icon with a "2" notification badge in the center, and "Need Help? Sylvia Gilbert" with a dropdown arrow on the right. Below the navigation bar, the dashboard is organized into four white, rounded rectangular tiles arranged in a 2x2 grid. Each tile features a circular icon, a title, and a brief description of the function.

- My Profile:** Icon of a person with a document. Text: "To access your Profile please click here. You can View or Edit your Profile or MFA on this page."
- Role Request:** Icon of a person with a plus sign. Text: "To request access to a new Application please click here. You can Add a Role in a new Application on this page."
- Manage My Roles:** Icon of a person with three horizontal bars. Text: "To access your existing Roles please click here. You can View, Add, Edit or Remove Roles on this page."
- My Requests:** Icon of a person with a circular arrow. Text: "To access your own Pending requests please click here. You can View or Cancel your requests on this page."

Identity Management (IDM) System

How to Request a Role for a New Application

1. Click the *Role Request* button.
2. Select an application (PS&R/STAR). The Select a Role menu appears after an application is selected.
 - ▶ You will want to select either 'PS&R Security Official' or 'PS&R User', depending on if someone from your clinic is already set up with access.
3. Select a role. The Remote Identity Proofing (RIDP) terms and conditions appear after role is selected.

The screenshot shows the 'Add Role' web form. At the top, there is a progress bar with three steps: 'Group' (completed), 'Role' (current step), and 'Review' (optional). Below the progress bar, the form displays the following information:

- Selected Application:** PS&R/STAR
Provider Statistical and Reimbursement/System for Tracking Audit and Reimbursement.
- View Helpdesk Details** (button)
- Selected Group:** Medicare Provider
I work for a Medicare Provider and I want to register for PS&R
- Select a Role** (dropdown menu)
- End User**
 - PS&R Admin
 - PS&R User
 - MCREf Approved Cost Report Filer
- Approver**
 - PS&R Security Official
 - PS&R Backup Security Official

Identity Management (IDM) System

How to Request a Role for a New Application

4. Review the RIDP terms and conditions, check the “I agree to the terms and conditions” selection box, then click the **Next** button.
5. Complete the Identity Verification form and click the **Next** button.
6. Answer the proofing questions and click the **Verify** button.
7. Select the required attributes from the Attribute menu.
8. Review the role request information and click the **Review Request** button. The Reason for Request dialog box appears.
9. Enter a justification and click the **Submit Role Request** button. The Role Request window displays a Request ID and a message which states that the request was successfully submitted to an approver for action.

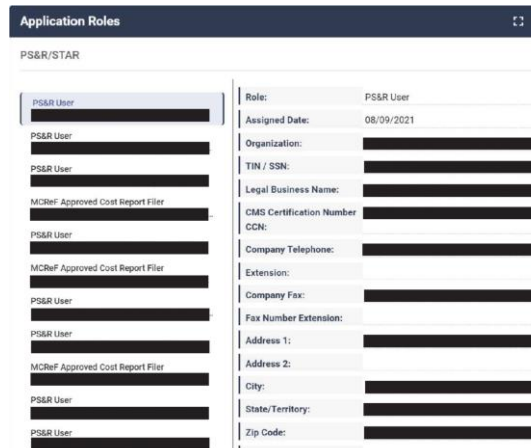
Identity Management (IDM) System

How to Add Attributes to an Existing Role

1. Click the *Manage My Roles* button.
2. Click the *View Details* button.



Application Name	Role Name	Actions
PS&R/STAR	PS&R User	   
PS&R/STAR	MCR&F Approved Cost Report Filer	   



PS&R/STAR

PS&R User	Role:	PS&R User
PS&R User	Assigned Date:	08/09/2021
PS&R User	Organization:	
PS&R User	TIN / SSN:	
MCR&F Approved Cost Report Filer	Legal Business Name:	
PS&R User	CMS Certification Number	
MCR&F Approved Cost Report Filer	CCN:	
PS&R User	Company Telephone:	
MCR&F Approved Cost Report Filer	Extension:	
PS&R User	Company Fax:	
PS&R User	Fax Number Extension:	
PS&R User	Address 1:	
MCR&F Approved Cost Report Filer	Address 2:	
PS&R User	City:	
PS&R User	State/Territory:	
PS&R User	Zip Code:	

Identity Management (IDM) System

How to Add Attributes to an Existing Role

3. Click the **Modify Role** button. The Edit Role Details window appears. This window contains fields that are similar to those used during the initial role request, but it only permits the user to modify role attributes.
4. Add one or more role attributes.
5. Enter a justification statement and click the **Submit Changes** button.

Identity Management (IDM) System

How to View and Cancel Role Requests

1. Click the *My Requests* button.

Request ID	Application	Group Name	Role	Organization	Additional Details	Submit Date	Expiration Date	Actions
1308396	PSMR/STAR	Medicare Provider	MCRMF Approved Cost Report Filer	[REDACTED]	View Organization Details	10/18/2021 11:03 AM	12/17/2021 10:03 AM	[Refresh] [Delete]
1400458	PSMR/STAR	Medicare Provider	MCRMF Approved Cost Report Filer	[REDACTED]	View Organization Details	10/26/2021 02:48 PM	12/25/2021 01:48 PM	[Refresh] [Delete]

2. Click the *View Details* button.

Request Details

Application: PSMR/STAR
Group Name: Medicare Provider
Role: MCRMF Approved Cost Report Filer
Request ID: 1308396
Submit Date: 10/18/2021
Expiration Date: 12/17/2021
Reason for Request: Cost Report Preparer
TIN / SSN: [REDACTED]
Legal Business Name: [REDACTED]
CMS Certification Number CCN: [REDACTED]
Company Telephone: [REDACTED]
Company Fax: [REDACTED]
Address 1: [REDACTED]
City: [REDACTED]
State/Territory: [REDACTED]
Zip Code: [REDACTED]
Organization: [REDACTED]

[Back to My Requests](#) [Cancel Request](#)

3. Click the *Cancel Request* button for the role request that will be cancelled.

4. Click the *Cancel Role Request* button.

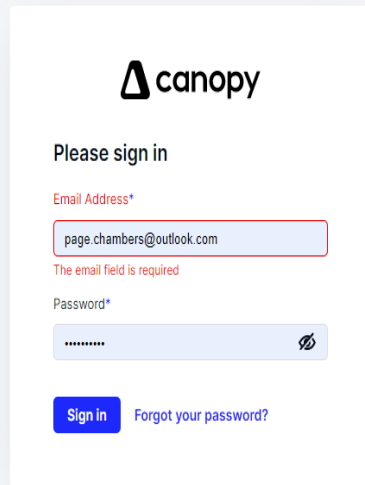


CONTACT INFORMATION

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Canopy Client portal for cost reporting

Secure Login



The image shows a screenshot of the Canopy login interface. At the top is the Canopy logo, which consists of a black triangle followed by the word "canopy" in a lowercase, sans-serif font. Below the logo is the text "Please sign in". There are two input fields: the first is labeled "Email Address*" and contains the text "page.chambers@outlook.com"; below it is a red error message that says "The email field is required". The second input field is labeled "Password*" and contains several dots, with a small eye icon to its right. At the bottom of the form, there is a blue "Sign in" button and a link that says "Forgot your password?".

- ▶ Canopy is the platform we utilize to securely share documents, especially documentation with HIPAA and salary information.
- ▶ Each user will have an username and password. When we are onboarding clients, we setup the portal logins based on the email addresses we have on file; however, we can add and delete users as needed.

Uploading documents to Canopy

The screenshot displays the Canopy client portal interface for 'Healthcare Business Specialists'. The top navigation bar includes 'Home', 'Communication', 'Notes', 'Files' (highlighted), 'Tasks', 'Engagements', 'Organizers', and 'Time Entries'. On the left, a sidebar contains 'Client Portal' and 'Contact Info'. The 'Contact Info' section lists personal and work email addresses and a physical address. The main 'Files' area features an 'Upload' button and a large dashed box with a downward arrow icon and the text 'Add files' and 'Drag and drop files here'.

Healthcare Business Specialists Other

Home Communication Notes **Files** Tasks Engagements Organizers Time Entries

Client Portal +

Contact Info ✎

PERSONAL ★ 📧
marklynnrh@gmail.com

WORK 📧
dani.gilbert@outlook.com

WORK 📧
page.chambers@outlook.com

WORK ★
(833) 787-2542

PHYSICAL ADDRESS ★ 📧
144 Hancock Oaks Trce NE
Cleveland, TN 37323

Files Upload 📁 📄 👤 ⋮

Add files
Drag and drop files here

Uploading documents to Canopy

The screenshot displays the Canopy client portal interface for 'Healthcare Business Specialists'. The top navigation bar includes 'Home', 'Communication', 'Notes', 'Files', 'Tasks', 'Engagements', 'Organizers', and 'Time Entries'. The 'Files' section is active, showing an 'Upload' button and a menu with options like 'View archived files' and 'Upload a folder'. A large dashed box in the center contains an 'Add files' icon and the text 'Drag and drop files here'. The left sidebar contains 'Client Portal' and 'Contact Info' sections. The 'Contact Info' section lists personal and work email addresses, a work phone number, and a physical address in Cleveland, TN.

Healthcare Business Specialists ▾

Other

Home Communication Notes **Files** Tasks Engagements Organizers Time Entries

Client Portal +

Files Upload [Icons] [Menu]

View archived files

Upload a folder

Add files
Drag and drop files here

Contact Info [Edit]

PERSONAL [Star] [Share]
marklynnrhc@gmail.com

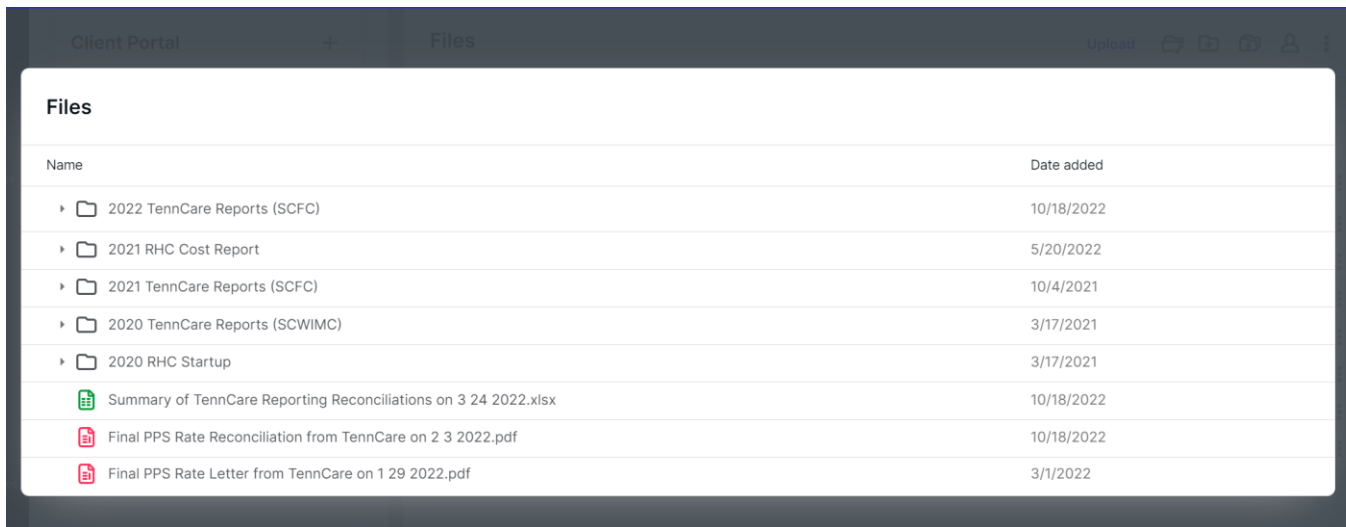
WORK [Share]
dani.gilbert@outlook.com

WORK [Share]
page.chambers@outlook.com

WORK [Star] [Share]
(833) 787-2542

PHYSICAL ADDRESS [Star] [Share]
144 Hancock Oaks Trce NE
Cleveland, TN 37323

File view with folders



The screenshot shows a web interface for a 'Client Portal' with a 'Files' section. The interface includes a header with 'Client Portal', a plus sign, and 'Files'. On the right side of the header, there are icons for 'Upload', a folder, a trash can, a refresh, a user profile, and a help icon. The main content area is titled 'Files' and contains a table with two columns: 'Name' and 'Date added'. The table lists several folders and files, including reports and reconciliations from 2020 and 2021.

Name	Date added
‣ 📁 2022 TennCare Reports (SCFC)	10/18/2022
‣ 📁 2021 RHC Cost Report	5/20/2022
‣ 📁 2021 TennCare Reports (SCFC)	10/4/2021
‣ 📁 2020 TennCare Reports (SCWIMC)	3/17/2021
‣ 📁 2020 RHC Startup	3/17/2021
📄 Summary of TennCare Reporting Reconciliations on 3 24 2022.xlsx	10/18/2022
📄 Final PPS Rate Reconciliation from TennCare on 2 3 2022.pdf	10/18/2022
📄 Final PPS Rate Letter from TennCare on 1 29 2022.pdf	3/1/2022

Contact Information



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There are Three Types of Cost Reports

RHCS may file three types of cost report

Type	Utilization	Settlement	Flu/Pnu	Bad Debts
No	None	No	No	No
Low	> \$50,000	No	No	No
Full	<\$50,000	Yes	Yes	Yes

There are three types of cost reports

Three Types of Medicare Cost report

Full	Low Utilization	No Utilization
<p>Medicare Interim Payments</p> <ul style="list-style-type: none">• Required if \$50,000 or more in interim payments <p>Why?</p> <ul style="list-style-type: none">• Settles difference in interim and final rate.• Reimburses Flu, Pnu, and Covid shots• Reimburses Bad Debts. <p>Professional Fees?</p> <ul style="list-style-type: none">• High	<p>Medicare Interim Payments</p> <ul style="list-style-type: none">• Less than \$50,000 <p>Why?</p> <ul style="list-style-type: none">• Simple.• Must submit a letter indicating you qualify and a Balance Sheet and Profit and Loss statement. <p>Professional Fees?</p> <ul style="list-style-type: none">• Medium	<p>Medicare Interim Payments</p> <ul style="list-style-type: none">• None <p>Why?</p> <ul style="list-style-type: none">• Extremely Simple.• Must submit a letter and attach Worksheet S of cost report. <p>Professional Fees?</p> <ul style="list-style-type: none">• Low

Some clinics may elect to file a low utilization cost report if they do not have Influenza, Pneumococcal, Covid vaccines, or bad debts and they qualify.

Low Utilization Cost Reports

"Low Medicare Utilization" Cost Report Criteria

The contractor may authorize less than a full cost report where a provider has had low utilization of covered services by Medicare beneficiaries in a reporting period and received correspondingly low interim reimbursement payments which, in the aggregate, appear to justify making a final settlement for that period based on less than a normally required full cost report. Effective for all cost reports filed on or after June 19, 2020, in order to file a low utilization cost report, the provider must meet one of the following thresholds:

Criteria	Hospital Threshold	SNF Threshold	RHC/EQHC Threshold
Total Reimbursement	\$200,000	\$200,000	\$50,000

Less than
\$50,000 in
Net Medicare
Payments

Low Utilization Cost Reports

The following forms are required when filing a Low Utilization Medicare Cost Report:

- Signed Officer Certification Sheet with applicable "S" Worksheets,
- Balance Sheet
- Income and Expense Statement (the Worksheet G Series may be submitted to satisfy the Balance Sheet and Income and Expense Statement requirements), and
- Various worksheets based on provider type:

FQHC and RHC Facilities filing Form CMS-222-92 and 224-14

- Worksheet S Part I, II and III
- Worksheet C Part I and II

The Provider must submit the forms and data under this alternative procedure within the same time period required for full cost reports. If it is determined at a later date that a cost report does not meet the criteria for a low or no utilization cost report, or if the contractor determines that a full cost report is necessary to serve the best interest of the program, a full cost report will be required.

Low
Utilization
Cost
Report
Filers

1. Will not get paid for Flu and pnu shots + Covid and MABS
2. Co-pays on preventive services
3. Medicare Bad Debts
- 4. Difference in interim rates and final reimbursement rates**



If you think you qualify for a low or no utilization cost report, pull the P S and R early and let's get it filed in early 2023.

Questions, Comments, Thank You



H B S
Healthcare Business Specialists