



Healthcare Business Specialists

RHC Medicare Cost Report Workpaper Checklist

(Please submit the information below for preparation of the 2016 cost report.)

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 cost reporting period. The reports should be for the entire accounting period (which is typically 12 months). <ul style="list-style-type: none"> a. Trial Balance b. Financial Statement from Accountant or QuickBooks c. Federal Tax Return for the Practice 	
2	We need <u>at least one of the following</u> to determine the total patient visits or encounters. <ul style="list-style-type: none"> a. CPT Frequency Report (by Provider) b. Written, Manual Visit Count using the Included Cheat Sheet 	
3	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>	
4	We need <u>all of the following</u> information to claim Influenza and Pneumococcal reimbursement on the cost report. <ul style="list-style-type: none"> a. Medicare Logs with Patient Name, HIC 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	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 two pages of instructions with this checklist.)	
6	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.	

Healthcare Business Specialists

Specializing in RHC reimbursement

144 Hancock Oaks Trace Cleveland, TN 37323

Email: dani.gilbert@outlook.com

Website: www.ruralhealthclinic.com

Telephone: (423) 650-7250



RuralHealthClinic.com
Experienced Knowledge

ITEM NUMBER	DESCRIPTION OF WHAT IS NEEDED	√ IF INCLUDED
7	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 copy 1099s for our file if you think you may have a RPT.	
8	Hours of Operation. Please include the clinic's hours of operation on the include Tab 1. Please also indicate any non-RHC hours that the clinic may have.	
9	Laboratory. Please complete Tab 6 for Laboratory Time Log and Payroll Reclassification if you do not have dedicated employee to lab.	
10	FTE Calculation. Please complete Tab 8 for Provider FTE Calculation.	
11	Depreciation. Please include a depreciation schedule so we can convert depreciation to straight-line depreciation.	
12	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.	

Healthcare Business Specialists

Specializing in RHC reimbursement

144 Hancock Oaks Trace Cleveland, TN 37323

Email: dani.gilbert@outlook.com

Website: www.ruralhealthclinic.com

Telephone: (423) 650-7250



RuralHealthClinic.com
Experienced Knowledge

TAB 1

Form 222 – Medicare Cost Report

Instructions

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

RHC Hours	CR Reference		From	To
	11.01	Sunday		
	11.02	Monday		
	11.03	Tuesday		
	11.04	Wednesday		
	11.05	Thursday		
	11.06	Friday		
	11.07	Saturday		

Non-RHC Hours	CR Reference		From	To
	12.01	Sunday		
	12.02	Monday		
	12.03	Tuesday		
	12.04	Wednesday		
	12.05	Thursday		
	12.06	Friday		
	12.07	Saturday		

Healthcare Business Specialists

Specializing in RHC reimbursement

144 Hancock Oaks Trace Cleveland, TN 37323

Email: dani.gilbert@outlook.com

Website: www.ruralhealthclinic.com

Telephone: (423) 650-7250



TAB 6

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

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						
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						

Healthcare Business Specialists

Specializing in RAC reimbursement

144 Hancock Oaks Trace Cleveland, TN 37323

Email: dani.gilbert@outlook.com

Website: www.ruralhealthclinic.com

Telephone: (423) 650-7250



RuralHealthClinic.com

Experienced Knowledge

TAB 8

Worksheet B Part 1, Column 1

Provider FTE Calculation

Clinic Name _____

Provider Name	Position	Months Worked in the Year	Hours Treating Patients in RHC Each Week	Hours Treating Patients in Hospital Each Week	Hours Doing Admin Each Week	Total Hours per Week

Healthcare Business Specialists

Specializing in RHC reimbursement

144 Hancock Oaks Trace Cleveland, TN 37323

Email: dani.gilbert@outlook.com

Website: www.ruralhealthclinic.com

Telephone: (423) 650-7250

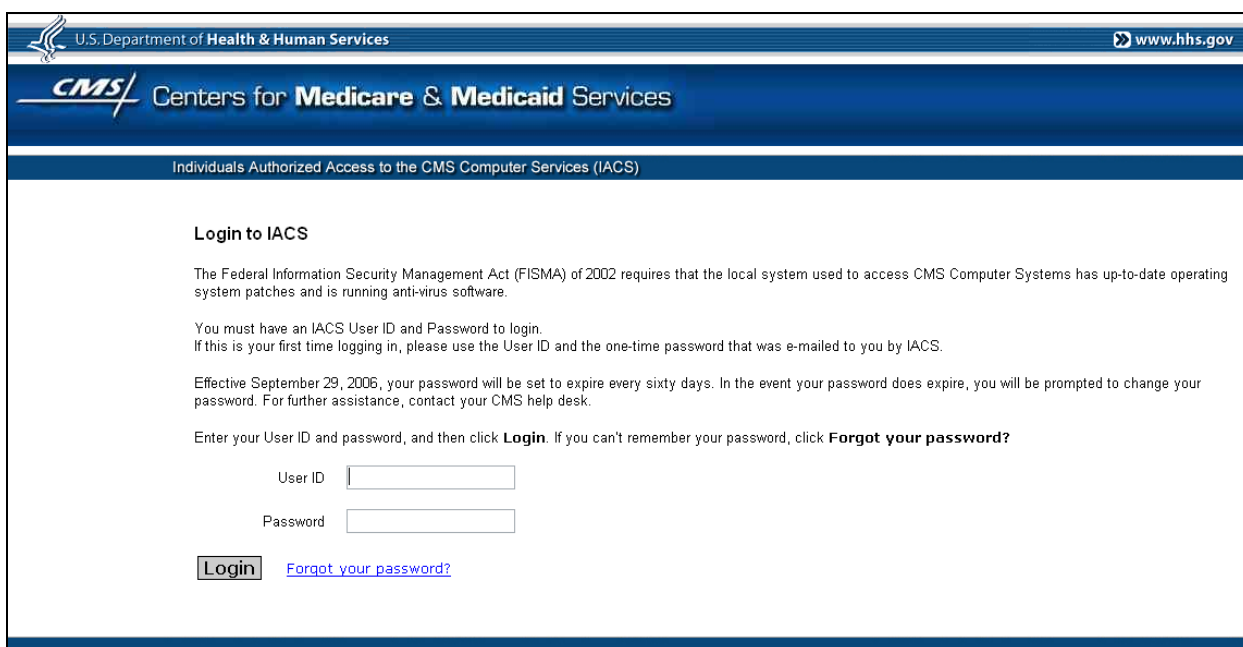
Provider Statistical and Reimbursement System (PS&R) Quick Guide - Providers

You must produce the Summary PS&R reports needed to file your cost report ending on or after January 31, 2009. There are many variations of report requests that can be made in the new system, which you may customize as you become familiar with system (see user guides and training materials).

Note: This guide assumes that you have already obtained your IACS ID and password, and have obtained approval to access the PS&R system. If you have any questions pertaining to IACS and/or obtaining approval for PS&R access, please review the PS&R webpage, <http://www.cms.hhs.gov/psrr/>.

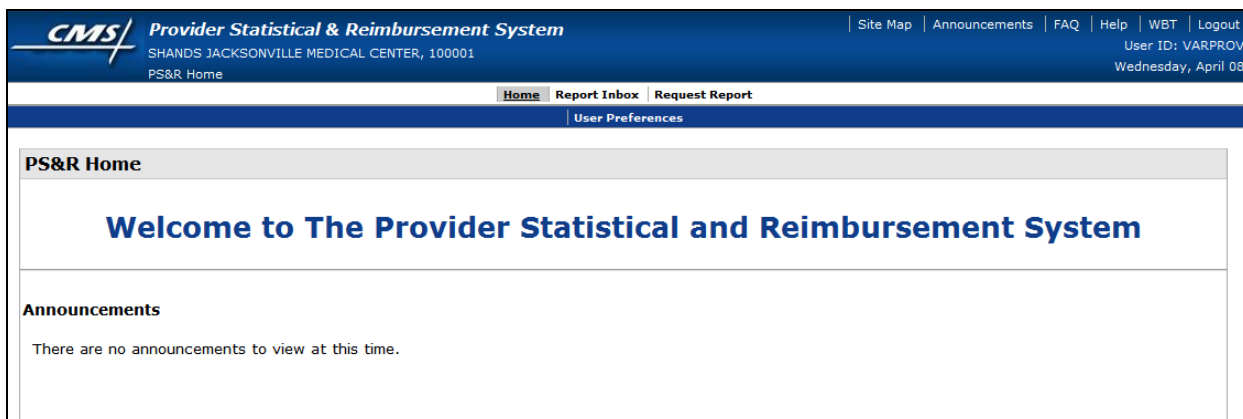
Requesting Summary Reports:

- Access PS&R using the following URL: <https://psr-ui.cms.hhs.gov/psr-ui>.
- The following IACS log-in screen will appear, log-in using your IACS ID and password.



The screenshot shows the IACS login interface. At the top, there is a header for the U.S. Department of Health & Human Services and the CMS logo. Below this, a blue banner reads "Centers for Medicare & Medicaid Services". A sub-header states "Individuals Authorized Access to the CMS Computer Services (IACS)". The main section is titled "Login to IACS". It contains a disclaimer about the Federal Information Security Management Act (FISMA) of 2002, followed by instructions for first-time users and password expiration policies. There are input fields for "User ID" and "Password", a "Login" button, and a link for "Forgot your password?".

- Once logged in, you will be navigated to the main PS&R homepage as shown below.



The screenshot shows the PS&R homepage. The top navigation bar includes links for "Site Map", "Announcements", "FAQ", "Help", "WBT", and "Logout". The user is identified as "User ID: VARPROV" and the date is "Wednesday, April 08". The main content area has a "Welcome to The Provider Statistical and Reimbursement System" message. Below this, there is an "Announcements" section stating "There are no announcements to view at this time."

From this screen, select “Request Report” from the top navigation bar. Once you select this option you will see a second menu underneath the top navigation bar with “Request Summary” option.

- Select “Request Summary” and you will be navigated to the following “Select Provider(s)” screen as shown below, if you are a parent provider.

The screenshot shows the 'Summary Report Request' screen with the 'Request Report' tab selected. Underneath, the 'Request Summary' sub-tab is active. The main heading is 'Summary Report Request' followed by '1. Select Provider(s)'. There are two radio buttons: 'All Providers' (selected) and 'Include Inactive Providers'. Below this is a search bar and a list of providers: 100001 SHANDS JACKSONVILLE MEDICAL CENTER, 102300 SHANDS JACKSONVILLE - ESRD, 105961 UNIVERSITY MEDICAL CENTER, SNJ, SHAND, and 107125 SHANDS JACKSONVILLE HOME HEALTH SER. There are '>>' and '<<' buttons between the list and an empty box on the right. At the bottom, there is an 'Expand' checkbox and a 'Continue' button.

- Select “All” providers and click “Continue” at the bottom of the page. You will be navigated to the “Select Report(s)” screen.

Note: If you are a subunit or a freestanding hospital you will not see this page and will be directly navigated to “Select Report(s)” screen.

- On the “Select Report(s)” screen, shown below, select “By Service Type”, and then “All” from the drop-down menu, and click “Continue” at bottom of page.

The screenshot shows the 'Summary Report Request' screen with the 'Request Report' tab selected. Underneath, the 'Request Summary' sub-tab is active. The main heading is 'Summary Report Request' followed by '2. Select Report(s)'. There are two radio buttons: 'By Service Type' (selected) and 'By Report Group'. Under 'By Service Type', there is a dropdown menu with 'All' selected. Below this are three checkboxes: 'Exclude 329 and 339 Patient CBSA Visit Section', 'Include 110 DRG Section', and 'Include 1000 Report'. There is a search bar and a list of report types: 11x, 12x, 13x, 14x, and 21x. There are '>>' and '<<' buttons between the list and an empty box on the right. At the bottom, there is a 'Back' button and a 'Continue' button.

- Once you click continue you will be navigated to the following “Select Dates” screen.

- Enter Service Dates - the system will default to your cost report periods. Please review these dates to ensure they are accurate, and the defaulted periods have not overlapped. If full cost report periods are needed, you should not need to change these amounts. However, you may change the date ranges if needed.
- Note:** If period “splits” are needed for cost reporting, you will need to modify the date ranges.
- Enter Paid Dates - leave default “Include all Paid Dates available at time of report generation” selection if you want all paid date ranges. If you need specific Paid Date ranges then populate the “From” and “To” dates.
 - Once all the dates have been selected click “Continue” at the bottom of the page.
 - You will be navigated to the “Select Report Format” screen, as shown below. You may select a PDF file (which can be easily read and printed), a CSV file (data file that can be imported to other software such as Excel), or both.

- Once selection is made click “Continue” in order to navigate to the confirmation page as shown below

CMS Provider Statistical & Reimbursement System
SHANDS JACKSONVILLE MEDICAL CENTER, 100001
Summary Report Request

Site Map | Announcements | FAQ | Help | WBT | Logout
User ID: VARPROV
Wednesday, April 08

Home | Report Inbox | Request Report
Favorite Requests | Request Summary | Request Detail

Summary Report Request

6. Confirm Report Request

Report Request ID: VARPROV-S-1000364
Your Request Name: (50 Char.) VARPROV-S-1000364
Requested Provider(s): 100001, 102300, 105961, 107125
Requested Report(s): 110, 115, 118, 119, 11A, 120, 122, 125, 12A, 12P, 12Z, 130, 132, 135, 13A, 13P, 13Z, 140, 142, 145, 14A, 14P, 210, 21A, 220, 222, 225, 22A, 22P, 22Z, 230, 232, 235, 23A, 23P, 23Z, 24P, 322, 329, 32M, 332, 339, 33M, 340, 342, 345, 34A, 34P, 399, 720, 725, 72A, 831, 832, 835, 83A, 83P, 83Z
No Data Available: * 100001: 115, 119, 122, 12A, 12Z, 13A, 140, 142, 145, 14A, 720, 725, 72A, 831, 832, 835, 83A, 83P, 83Z
102300: 132, 135, 13A, 72A, 831, 832, 835, 83A, 83P, 83Z
105961: 21A, 222, 22A, 22P, 22Z, 230, 232, 235, 23A, 23P, 23Z, 24P
107125: 32M, 33M, 340, 342, 345, 34A, 34P
110 DRG Section: NOT Requested
Parent CESA Section: Requested
Format: PDF & CSV
*Data requested by Provider: etc.

Note: This request will generate up to 23 Summary Report(s). The 1000 and/or 399 report(s) may be blank if the component reports have no data for the dates requested.
*Data does not exist for the Provider - Report combinations listed as 'No Data Available' for the chosen Service/Paid Date Periods; therefore no report(s) will be generated for these providers/reports.

☐ Save Request as Favorite
Favorite Name: (50 Char.) FAV-VARPROV-S-1000364

Back Submit

- Confirm your report request information, then click “Submit” to submit your report request for processing,
- Now you can go to your inbox to see the status of your request. You will also use the inbox to download your reports once they are completed.
- In order to go to the inbox, click “Report Inbox” from the top navigation menu. Default menu should be “Summary Inbox” and you should automatically see all your summary requests and their status, as shown on the following screen shot (we expect reports to be generated within 24 hours of the request).

CMS Provider Statistical & Reimbursement System
SHANDS JACKSONVILLE MEDICAL CENTER, 100001
Summary Report Inbox

Site Map | Announcements | FAQ | Help | WBT | Logout
User ID: VARPROV
Wednesday, April 08

Home | Report Inbox | Request Report
Summary Report Inbox | Detail Report Inbox

Summary Report Inbox

Delete	Request Name	Request Date	PDF	CSV	Status	Days Left in Inbox*
<input type="checkbox"/>	VARPROV-S-1000364	04/08/2009	Y	Y	Processing	-

*After 21 calendar days with a Status of "Complete" or "Error", the report request will no longer appear in this inbox. If the Status is "Complete", it is your responsibility during these 21 days to save the reports to your own computer.

Refresh Delete

PDF files can be viewed and printed using [Adobe Reader](#) software

- Once completed, you can click the file to download or view.

RHC Cost Report Cheat Sheet with CPT Codes¹

For 12/31/2016 Cost Reports

Service	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 modifier				
Office Visit – E & M – Nurse only visit	99211	Do not count these visits. Service is allowable cost. Incident to.				
Procedures	10060-29130 54150-69200	Include visit in cost report				
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	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)				

¹ This table is prepared using the most common scenarios in RHCs and using Medicare guidance as of January 31, 2016. 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.

Service	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)				
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.				
Ancillary Services						
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.				
Laboratory Tests	36415	Lab Draws are RHC services effective 1/1/2014.				
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.				