

Medicare Cost Report Forms

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What is the purpose of a *Medicare Cost Report?*

- Informational
- Determination of Medicare's share of costs
- Determination of cost settlement



Medicare Cost Report – Summary



Worksheet	
S	Information, settlement
A	Lists of Costs
B	Allocation of overhead costs
C	Lists of charges, cost to charge ratio
D	Determination of Medicare's costs
E	Medicare settlement
G	Financial statements
H	Home health
I	Renal Dialysis
K	Hospice
M	Rural health clinic

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Presented by: Tristi Cohelan

Cost Report
Walk-Through
S Series and
Worksheets A, A-6,
A-7, and the A-8 Series



S Series Worksheets



- ✓ **Purpose:** To report the statistics and general information of the hospital
- ✓ **Goal:** To properly capture patient days used in calculating cost per day
- ✓ **Process:** Utilizing internal statistics and PS&R data

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Worksheet S



1. **Part I, certification**
2. **Must be signed by an officer or administrator**
3. **Encryption code**
4. **Summary of settlement**

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Worksheet S-2



5. General hospital data
6. Provider numbers
7. Components and dates certified
8. Reimbursement information
9. Questionnaire

Worksheet S-3 – Statistical Data



10. Set up beds
 - Set up vs. licensed beds
11. Bed days available
12. CAH patient hours
 - 96 hour rule

Worksheet S-3 – Statistical Data

(Continued)



13. Patient days

- A. Medicare
- B. Medicaid
- C. Total

- **Method of taking census**
- **What is a patient day?**
 - Skilled (SNF) / Non-Skilled (NF) swing bed
 - Medicare Advantage and Medicaid HMOs
 - Labor and delivery

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Worksheet S-3 – Statistical Data

(Continued)



14. Observation days

- Criteria of observation days

15. Discharge days

- Only for adult and pediatric days

16. Full time equivalent employees

- **Other services listed:**
 - Ambulance trips
 - Clinic visits
 - Hospice, home health

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Other Worksheet S's



- **S-3, Parts II and III – Wage Index
(not applicable to CAHs)**
- **S-4 Home Health**
- **S-7 SNF**
- **S-8 RHC and FQHC**
- **S-9 Hospices**

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S Series - Summary



- ✓ *Importance of accurate reporting*
- ✓ *Impact of data on settlements*

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Questions?



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Worksheet A Series



- ✓ **Purpose:** To report expenses in appropriate cost centers and to determine total “allowable” Medicare costs
- ✓ **Goal:** To report allowable Medicare costs by cost center or department
- ✓ **Process:** Reclassify expenses between cost centers and adjust off any nonallowable expenses

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Worksheet A Series *(Continued)*



- **Starts with costs directly from trial balance – direct from departmental GL**
 - Should agree with financial statement's operating expenses
 - Salaries – column 1
 - All other expenses – column 2
- **Total – column 3**
 - Must reconcile to financial statements
- **Reclassifications (A6) – column 4**
- **Reclassifications total – column 5**
 - Must reconcile to column 3
- **Adjustments (A8) - column 6**
- **Total = net allowable expenses – column 7**

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Worksheet A



- **Grouped in specific order:**
 - A. **General support cost centers (overhead)**
 - i. Capital (lines 1-4)
 - ii. Other overhead departments (lines 5-24)

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Worksheet A *(Continued)*



- **Grouped in specific order** *(continued)*:

- B. Revenue producing**

- i. Routine departments (lines 25-36)
 - ii. Ancillary departments (lines 37-63.5)

- C. Other**

- i. Other reimbursable cost centers (lines 64-71)
 - ii. Special purpose cost centers (lines 83-93)
 - iii. Non-reimbursable cost centers (lines 96-100)

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Worksheet A-6 – Reclassifications



- ✓ ***Purpose:***

- To match costs and revenues
 - To match Medicare requirements

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Additional A-6 Examples



- **Examples:**

- **To reclassify interest on building loan, equipment leases and line of credit interest:**
 - 3.0 Building and Fixed \$ 50,000
 - 4.0 Major Moveable \$ 40,000
 - 6.0 Administrative and General \$ 10,000
 - 88.0 Interest \$ (100,000)
- **To reclassify nursing time from nurses' home department to nursery and labor & delivery:**
 - 33.0 Nursery \$ 20,000
 - 39.0 Labor & Delivery \$ 30,000
 - 25.0 Adults & Pediatrics \$ (50,000)

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Additional A-6 Examples *(Continued)*



- **Examples *(continued)*:**

- **To reclassify chargeable supplies:**
 - 55.0 Medical Supplies Charged to Patients \$ 60,000
 - 41.0 Radiology \$ (20,000)
 - 53.0 EKG \$ (20,000)
 - 61.0 ER \$ (20,000)
- **To reclassify directly assigned admin duties in RHC:**
 - 6.06 Other Admin \$ 30,000
 - 6.35 Rural Health Clinic \$ (30,000)

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Worksheet A-7 – Analysis and Reconciliation of Capital Accounts



- Beginning of year balances, additions, retirements, and end of year balances
- Automatically allocates and reclassifies other capital expense from line 90 to lines 3-4

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Worksheet A-8 – Adjustments



- ✓ **Purpose:** To adjust trial balance to reflect Medicare **allowable** expenses
- ✓ **Basis:**
 - Revenue offset – “B”
 - Expense adjustments – “A”

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Worksheet A-8 – Adjustments

(Continued)



- **Examples:**

- **Cost recoveries or revenue offsets** (any miscellaneous revenue)
- **Investment income:**
 - Offset to extent of interest expense
 - Earnings on funded depreciation accounts excluded from offset
- **Nonallowable expenses:**
 - Patient telephones or televisions
 - Lobbying expense
 - Physician recruitment (unless administrative or RHC)
 - Advertising
 - Fundraising

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A-8-1 Expenses from Related Organizations and Home Offices



✓ **Purpose:** To add expenses paid by outside organizations on the hospital's behalf

Examples:

- **The County Treasurer processes the hospital's warrants:**
 - The hospital can add a portion of the Treasurer's salary to their cost report
- **The hospital contracts with a management firm:**
 - The hospital must back out the expenses paid to the firm but can then add on the expenses incurred by the firm to the cost report — however, this is only beneficial if the firm incurred more expenses than the hospital was responsible for

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Worksheet A-8-2 – Provider-Based Physicians



- ✓ **Purpose:** To properly reflect payments made to physicians

- 1. **Provider component** – only payments made for hospital administrative and ER on-call or available time are allowable

- 2. **Professional component** – time spent with patients is not reimbursable through the hospital's cost report

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Worksheets A-8-4 – Contract Therapy Services



- ✓ **Purpose:** To calculate the reasonable costs of contract therapy service to AHSEA limits

- Applies to occupational, physical, respiratory, and speech therapies

- Compares cost of outside supplier to hours of service provided at published rates

- Any excess is unallowable which is why it's so important to track hours (all hours are included; not just hours spent with patients)

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Series A Summary



- The overall purpose of the A series is to take expenses, make reclassifications to match expenses to how Medicare was billed, adjust out what is non-allowable, and get them ready for allocation on the B-1 allocations

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Questions?



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Cost Report Walk-Through Worksheet B & C Series



Worksheet B Series



- ✓ **Purpose:** To allocate overhead costs
- ✓ **Goal:** To match costs to revenue
- ✓ **Process:** Utilizes stepdown approach

Worksheet B Series – Overview



- **B, Part I** shows total allocation of costs
- **B, Part III** shows capital related allocation of costs
- **B-1** shows the statistical basis for allocation



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Worksheet B-1 – Cost Allocation Statistical Basis



- Used to calculate allocated costs on B, Part I & III
- Assigns allocation statistic to each department

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Worksheet B-1 – Cost Allocation Statistical Basis *(Continued)*



- Statistics are prescribed by Medicare
- Permission can be obtained to use something different
- Must be requested prior to 90 days before end of year
- Change must be shown to more accurately allocate costs

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Cost Centers & Allocation Statistics – Requesting a Change



- **First year (i.e. CAH status):**
 - Select any method
- **Subsequent years:**
 - Written request received by intermediary prior to 90 days before the end of the cost reporting period
 - “Change will result in more appropriate and more accurate allocation”
 - Unique cost centers – do not need written request
- **Weigh benefit of a change (both MCR & MCD)**

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Allocation Statistics – Options



- **Capital-building & fixed:**
 - Square feet
 - Supported by floor plan or architectural drawing
 - **Separate wings/buildings** (numerous buildings can be grouped or separate)
 - **Gross vs. net** (be consistent throughout facility about hallways, bathrooms, common areas)
 - **Weighted average** if changes made during year
 - More in acute; less in nonreimbursable

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Allocation Statistics – Options

(Continued)



- **Capital-movable:**
 - Square feet
 - Dollar-value (depreciation expense by department)
 - Less in nonreimbursable
- **Employee benefits:**
 - Salaries (after reclassifications)
 - Watch for over allocation to physicians
 - Weigh benefit of directly assigning to departments

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Allocation Statistics – Options

(Continued)



- **A&G:**

- Default is accumulated cost
- Watch for directly assigning and allocating to eliminate double allocation to a department
- Fragments:
 - **Non patient phones** – number of phones
 - **Data processing** – number of computers/workstations
 - **Purchasing** – supplies expense or requisitions
 - **Admitting** – gross revenue or number of admits
 - **Patient accounting** – gross revenue
 - **Other** – accumulated costs

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Allocation Statistics – Options

(Continued)



- **Maintenance & repairs:**

- Square feet
- Time studies

- **Plant:**

- Square feet

- **Laundry:**

- Laundry pound studies – *make a point to update this*
- Patient days

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Allocation Statistics – Options

(Continued)



- **Housekeeping:**
 - Square feet
 - Time studies
- **Dietary and cafeteria:**
 - Meals served
 - FTEs

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Allocation Statistics – Meal Equivalent



- **A meal consists of:**
 - Similar to what is given to acute care patients
 - Entrée, side dish, vegetable, drink & dessert
- **Cafeteria meals:**
 - Based on price of meal equivalent
 - Cafeteria revenue
\$ meal eq.
 - Check for reasonableness

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Allocation Statistics – Options

(Continued)



- **Nurse administration:**
 - Hours supervised
 - Determine who supervises and beware of directly assigned costs
- **Central supply:**
 - Supplies expense or requisitions
- **Pharmacy:**
 - Generally 100% to CC 56 (drugs charged to patients)
 - Watch for chemo

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Allocation Statistics – Options

(Continued)



- **Medical records:**
 - Gross revenue
 - Time study
 - Days
- **Social services:**
 - Days
 - Time study

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Allocation Statistics – Items to Watch Out For



- **A-6 Reclassifications:**
 - Account for any related stat for any expense reclassifications (i.e. salaries and hours)
- **Be aware of departments that may or may not actually utilize the overhead department:**
 - Home health maintains their own medical records – if using gross revenue as stat do not include an amount on line 71
 - Housekeeping not in specific area – own people clean
 - Cafeteria – separate locations



➔ **KEEP THE COST REPORT PREPARER IN THE LOOP!**

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Allocation Statistics – Time Studies



- **Monthly time studies:**
 - 7 day week, 12 months per year
 - No holiday weeks
 - No two contiguous weeks
 - Not same week every month
 - Same week same # of times (i.e. 3x)

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Allocation Statistics – Time Studies

(Continued)



- **Managing time studies:**

- Medical Records: Point of order (where initiates is what's counted even if other depts. are added on)
- Educate those tracking their time what each department is
- Difficult to manage/compile
- Not always feasible

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Worksheet B-1 – Statistics Operational Issues



- Educate department heads
- Maintain/accumulate stats monthly
(make it routine-part of month end close)
- Review the stats monthly
- Evaluate for accuracy:
 - Do the statistics reflect actual operations?
 - Are the stats reasonable?



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Worksheet B Series – Stepdown Approach



- Net expenses (after reclassifications and adjustments) for overhead departments are allocated to revenue producing and non-reimbursable departments on **B, Part I** based on statistics from **B-1**
 - Starts with departments *rendering* the most and *receiving* the least
 - One department allocated at a time using relevant statistics
 - Department is “closed” following its allocation

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Worksheet B Series – Allocation Strategies



- Unit cost multiplier
- Percentage of total

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Worksheet B Series – Unit Cost Multiplier



- Noted on WS B-1
- Calculated as follows:
 - $\frac{\text{Total costs to be allocated (WS B, I)}}{\text{total stats for the CC (WS B-1)}}$
- Use as management tool
 - i.e. $\$295,000/65,120 = \$5/\text{sq ft}$

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Worksheet B Series – Unit Cost Multiplier *(Continued)*



		B-1	B-1	B, Part I
	COST CENTER	SQUARE FEET	UNIT MULTIPLIER	COSTS TO BE ALLOCATED

3	NEW CAPITAL – BLDG & FIXT	65,120		295,000
4	NEW CAPITAL – MOVABLE EQUIP	//////////		
5	EMPLOYEE BENEFITS	750	4.530098	3,398
8	PLANT	2,000	4.530098	9,060
10	HOUSEKEEPING	1,000	4.530098	4,530

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Worksheet B Series – Percentage of Total



- Not noted on MCR
- Calculated as follows:

$$\frac{\text{Dept stat for the CC (WS B-1)}}{\text{Total stats for the CC (WS B-1)}} \times \text{Total costs to be allocated (WS B, I)}$$

Worksheet B Series – Percentage of Total *(Continued)*



		B-1		B, Part I
	COST CENTER	SQUARE FEET	% OF TOTAL	COSTS TO BE ALLOCATED
	-----	-----	-----	-----
3	NEW CAPITAL – BLDG & FIXT	65,120		295,000
4	NEW CAPITAL – MOVABLE EQUIP	//////////		
5	EMPLOYEE BENEFITS	750	1.15%	3,398
8	PLANT	2,000	9.21%	9,060
10	HOUSEKEEPING	1,000	1.54%	4,530

Worksheet B Series – Stepdown Example



Health Financial Systems MCRIF32 FOR GENERAL HOSPITAL IN LIEU OF FORM CMS-2552-96(7/2009)
 COST ALLOCATION - GENERAL SERVICE COSTS I PROVIDER NO: I PERIOD: I PREPARED 10/ 2/2009
 I 50-1300 I FROM 1/ 1/2008 I WORKSHEET B
 I I TO 12/31/2008 I PART I

COST CENTER DESCRIPTION	NET EXPENSES FOR COST ALLOCATION	NEW CAP REL C OSTS-BLDG & OSTS-MVBLE	NEW CAP REL C OSTS-MVBLE E	EMPLOYEE BENEFITS	NONPATIENT TELEPHONES	DATA PROCESSING	PROCESSING RECEIVING AND	PURCHASING, R
	0	3	4	5	6.01	6.02	6.03	
GENERAL SERVICE COST CNTR								
003 NEW CAP REL COSTS-BLDG &	295,000	295,000						
004 NEW CAP REL COSTS-MVBLE E	236,000		236,000					
005 EMPLOYEE BENEFITS	1,250,000	3,398		1,253,398				
006 01 NONPATIENT TELEPHONES	30,000		2,922		32,922			
006 02 DATA PROCESSING	30,000					30,000		
006 03 PURCHASING, RECEIVING AND	64,000						73,203	
006 04 ADMITTING	52,000	2,265				.419	347	
006 05 CASHIERING/ACCOUNTS RECEI	297,000	9,060				.838	1,909	
006 06 OTHER ADMINISTRATIVE AND	960,600	15,855				.677	3,472	
007 MAINTENANCE & REPAIRS								
008 OPERATION OF PLANT	350,000	9,060				.419	7,811	
009 LAUNDRY & LINEN SERVICE	125,000			292	5,360		521	
010 HOUSEKEEPING	230,000	4,530		58	44,478		5,207	
011 DIETARY	635,000	4,530	2,337	88,956	1,419			
012 CAFETERIA		13,590						
014 NURSING ADMINISTRATION	229,860	4,530	1,169	44,478	1,419	600	174	
015 CENTRAL SERVICES & SUPPLY								
016 PHARMACY								
017 MEDICAL RECORDS & LIBRARY	149,750	3,624	1,753	22,239	2,838	6,000	868	
018 SOCIAL SERVICE	51,000	340		11,120	1,419	600	3	

multiplier = 4.530098
 *
 CC stat = 750

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Worksheet B Series – Stepdown Example (Continued)



Health Financial Systems MCRIF32 FOR GENERAL HOSPITAL IN LIEU OF FORM CMS-2552-96(7/2009)
 COST ALLOCATION - STATISTICAL BASIS I PROVIDER NO: I PERIOD: I PREPARED 10/ 2/2009
 I 50-1300 I FROM 1/ 1/2008 I WORKSHEET B-1
 I I TO 12/31/2008 I

COST CENTER DESCRIPTION	NEW CAP REL C OSTS-BLDG & OSTS-MVBLE	NEW CAP REL C OSTS-MVBLE E	EMPLOYEE BENEFITS	NONPATIENT TELEPHONES	DATA PROCESSING	PURCHASING, R RECEIVING AND
	(SQUARE FEET)	(DOLLAR VALUE)	(GROSS SALARIES)	(NON PATIENT)	(# TERMINALS)	(SUPPLIES EXPENSE)
	3	4	5	6.01	6.02	6.03
GENERAL SERVICE COST						
003 NEW CAP REL COSTS-BLD	65,120					
004 NEW CAP REL COSTS-MVB		201,950				
005 EMPLOYEE BENEFITS	750		5,636,000			
006 01 NONPATIENT TELEPHONES		2,500		116		
006 02 DATA PROCESSING					50	
006 03 PURCHASING, RECEIVING			35,000	5		421,720
006 04 ADMITTING	500	150	50,000			2,000
006 05 CASHIERING/ACCOUNTS R	2,000	12,000	200,000	10		11,000
006 06 OTHER ADMINISTRATIVE	3,500	65,000	330,000	20	25	20,000
007 MAINTENANCE & REPAIRS						
008 OPERATION OF PLANT	2,000	15,000	150,000	5		45,000
009 LAUNDRY & LINEN SERVI		250	25,000			3,000
010 HOUSEKEEPING	1,000	50	200,000			30,000
011 DIETARY	1,000	2,000	400,000	5		
012 CAFETERIA	3,000					
014 NURSING ADMINISTRATION	1,000	1,000	200,000	5	1	1,000
015 CENTRAL SERVICES & SU						
016 PHARMACY						
017 MEDICAL RECORDS & LIB	800	1,500	100,000	10	10	5,000
018 SOCIAL SERVICE	75		50,000	5	1	20

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Worksheet B Series – Stepdown Example (Continued)



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 COST ALLOCATION - STATISTICAL BASIS I PROVIDER NO: I PERIOD: I PREPARED 10/ 2/2009
 I 50-1300 I FROM 1/ 1/2008 I WORKSHEET B-1
 I I TO 12/31/2008 I

COST CENTER DESCRIPTION	NEW CAP REL C OSTS-BLDG & (SQUARE FEET	NEW CAP REL C OSTS-MVBLE E (DOLLAR VALUE	EMPLOYEE BENE FITS (GROSS SALARIES	NONPATIENT LEPHONES (NON PATIENT	TE DATA NG (# TERMINALS	PROCESSI NG (SUPPLIES EXPENSE	PURCHASING, R ECEIVING AND
	3	4	5	6.01	6.02	6.03	
085 02 INTESTINAL ACQUISITIO							
095 SUBTOTALS	50,120	196,950	5,306,000	111	49	415,720	
NONREIMBURS COST CENT							
100 01 MEDICAL OFFICE BUILDI	15,000	5,000	300,000	5	1	6,000	
100 01 GIFT SHOP							
100 02 PHYSICIAN OFFICES							
100 03 FOUNDATIONS			30,000				
101 CROSS FOOT ADJUSTMENT							
102 NEGATIVE COST CENTER							
103 COST TO BE ALLOCATED (WRKSH T B, PART I)	295,000	236,000	1,253,398	32,922	30,000	73,203	
104 UNIT COST MULTIPLIER (WRKSH T B, PT I)	4.530098	1.168606	.222391	283.810345	600.000000	.173582	
105 COST TO BE ALLOCATED (WRKSH T B, PART II)							
106 UNIT COST MULTIPLIER (WRKSH T B, PT II)							
107 COST TO BE ALLOCATED (WRKSH T B, PART III)				.922		147	
108 UNIT COST MULTIPLIER (WRKSH T B, PT III)				.189655		.000349	

total costs to be allocated = 295,000

 total stats = 65,120

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Worksheet B, Part I – Total Allocation of Costs



- Allocated based on statistics from B-1
- Column 0 = WS A, Column 7 in total and by department
- Column 27 = Column 0 and WS A, Column 7 in total
- Column 27 shows total “fully loaded” costs
- These “loaded” costs carry forward to Worksheet C

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Worksheet B, Part III – Allocation of Capital Costs



- **Capital costs:**
 - Depreciation
 - Interest
 - Equipment rental

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Worksheet B-2 – Post Step Down Adjustments



- Includes direct costs plus any reclassifications, adjustments, & allocations
- Revenue & usage reports to determine an equivalent patient day
- Routine cost per day is calc at D-1 and multiplied by the service day equivalent calculated above
- The fully-absorbed costs reclassification is entered on WS B-2

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Worksheet B – Summary



- Allocate overhead costs to revenue producing and non reimbursable departments

Questions?



Worksheet C Series



- ✓ **Purpose:** To calculate costs to charges ratio
- ✓ **Goal:** To match revenue to costs
- ✓ **Process:** Utilizes internal revenue by department report

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Worksheet C – Department Breakout



- **Routine** – cost per day:
 - Calculated at D-1
- **Ancillary** – cost to charge ratio (CCR):
 - Calculated at C, Part I
- **Nonallowable** – eliminated:
 - Non reimbursable
- **Home health, hospice, RHC** – cost per visit:
 - Calculated at H-6, K-6, M-3

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Worksheet C – Computation of Charges



- Internal departmental revenues trial balance (revenue by rev code report)
- Reconcile to general ledger
- Sort by rev code and then by department
- Assign cost center (typically a rev code correlates to 1 cost center or CMS line#)
- Reclassifications, as necessary, to match
- Adjustments, as necessary, to match
- Massaged department totals entered on Worksheet C, Part I, Col. 6 & 7

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Worksheet C – Reclassifications



- **Reclassifications:**
 - Rev code truly billed in various departments
 - Ideally one for one relationship (1 rev code = 1 cost center)
- **PS&R** – apply reclassifications as necessary for comparability

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Worksheet C – Adjustments



- **Adjustments:**
 - Nonallowable department
 - Pro Fees (physician revenues)
 - Admit kits
 - Call back revenue
 - CRNA revenues (unless exemption granted)
 - Self insurance plan for employees

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Worksheet C – Charges Example



General Hospital									
Worksheet C									
December 31, 2008									
(C)									
CAT	EGORY.....	IP	O/P	B-1 TOTAL	Pro Fees, Nonallowable, etc.		Revenue for Apportionment		
					IP	O/P	IP	O/P	TOTAL
CMS Rev (Rev Code Desc	DEPAR/DESC	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
41 320 Diagnostic X-Ray	714000 RADIOLOGY	25,000	500,000	525,000			25,000	500,000	525,000
41 401 Diag Mammography	714000 RADIOLOGY		300,000	300,000			-	300,000	300,000
41 402 Ultrasound	714000 RADIOLOGY	10,000	250,000	260,000			10,000	250,000	260,000
41 403 Screening Mammograp	714000 RADIOLOGY		170,000	170,000			-	170,000	170,000
41 480 Cardiology	714000 RADIOLOGY	15,000	130,000	145,000			15,000	130,000	145,000
41 921 Peri Vascul Lab	714000 RADIOLOGY	10,000	150,000	160,000			10,000	150,000	160,000
41 972 Pro fee/rad/DX	714025 RADIOLOGY PROF FEE	50,000	560,000	610,000	(50,000)	(560,000)	-	-	-
41 Total		110,000	2,060,000	2,170,000	(50,000)	(560,000)	60,000	1,500,000	1,560,000
44 300 Laboratory	707000 LABORATORY	148,900	1,492,000	1,640,900			148,900	1,492,000	1,640,900
44 390 Blood/Stor-Proc	707800 BLOOD BANK	1,000	5,000	6,000			1,000	5,000	6,000
44 391 Blood/Admin	723000 EMERGENCY ROOM	100	3,000	3,100			100	3,000	3,100
44 Total		150,000	1,500,000	1,650,000			150,000	1,500,000	1,650,000

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Worksheet C – Provider Based Clinic Revenue



- **Billing two pieces to Medicare:**
 - Facility revenue
 - Provider revenue
- **Billed together for other payors**

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Worksheet C – Computation of Costs to Charges Ratio (CCR)



- WS B, Part I, Col. 27 (fully loaded costs)
WS C, Part I, Col. 8 (IP & OP revenue)
- **Used to determine Medicare's share of ancillary costs:**
 - Interim rate throughout year
 - Settled on the CCR

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Worksheet C – Costs to Charges Ratio Example



Health Financial Systems MCRIF32 FOR GENERAL HOSPITAL IN LIEU OF FORM CMS-2552-96(07/2009)
 COMPUTATION OF RATIO OF COSTS TO CHARGES I PROVIDER NO: I PERIOD: I PREPARED 10/ 2/2009
 I 50-1300 I FROM 1/ 1/2008 I WORKSHEET C
 I I TO 12/31/2008 I PART I

WKST A LINE NO.	COST CENTER DESCRIPTION	INPATIENT CHARGES 6	OUTPATIENT CHARGES 7	TOTAL CHARGES 8	COST OR OTHER RATIO 9	TEFRA INPAT- IENT RATIO 10	PPS INPAT- IENT RATIO 11
	INPAT ROUTINE SRVC CNTRS						
25	ADULTS & PEDIATRICS	1,200,000		1,200,000			
33	NURSERY	500,000		500,000			
35	NURSING FACILITY	2,000,000		2,000,000			
35	01 ICF/MR						
	ANCILLARY SRVC COST CNTRS						
39	DELIVERY ROOM & LABOR ROO	500,000	500,000	1,000,000	.906228		
41	RADIOLOGY-DIAGNOSTIC	60,000	1,500,000	1,560,000	.469221		
44	LABORATORY	150,000	1,500,000	1,650,000	.410664		
46	30 BLOOD CLOTTING FACTORS AD						
48	INTRAVENOUS THERAPY	8,000	150,000	158,000	.190544		
50	PHYSICAL THERAPY	100,000	400,000	500,000	.811958		
51	OCCUPATIONAL THERAPY	80,000	150,000	230,000	.517826		
52	SPEECH PATHOLOGY						
53	ELECTROCARDIOLOGY	5,000	65,000	70,000	.218986	.218986	
55	MEDICAL SUPPLIES CHARGED	25,000	85,000	110,000	1.449200	1.449200	
56	DRUGS CHARGED TO PATIENTS	200,000	250,000	450,000	.344096	.344096	
59	MRI	10,000	500,000	510,000	.256522	.256522	
	OUTPAT SERVICE COST CNTRS						

Fully loaded cost = 731,984

 Total charges = 1,560,000

 Col 1 = 677,595

 Col 8 = 1,650,000

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Worksheet C – Costs to Charges Ratio (CCR)



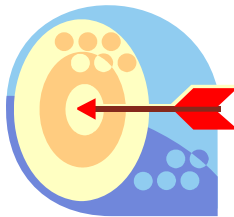
- Is a CCR greater than 1 good or bad?
 - Reimbursement is higher
 - However, costs are more than each gross \$1 billed
- The more revenue removed, the better:
 - Lowers denominator

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Worksheet C – Summary



- Massage revenue to compare to expenses already reclassified and adjusted in order to calculate the CCR



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Questions?



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Presented by: Hilary Whittington, CPA

Cost Report Walk-Through Worksheets D & E



Review

- **Worksheet S** – Patient statistics and hospital information
- **Worksheet A & A-6** – Expenses are grouped and reclassified by departments (cost centers)
 - Three types of cost centers:
 - Support
 - Revenue producing
 - Other
- **Worksheets A-8** – Unallowable costs and cost recoveries are offset



Review *(Continued)*



- **Worksheet B** – Allocations of support department costs to revenue producing and nonallowable departments
- **Worksheet C** – Cost to charge ratios (CCRs) calculated for ancillary services

Up Next



- **Worksheet D** – Calculation of Medicare's share of hospital's costs
- **Worksheet E** – Calculation of Medicare cost settlement

Later 



- **Worksheet G** – Hospital financial statements
- **Worksheet M** – Rural health clinics

PS&R



- What is a PS&R?
 - Provider Statistical and Reimbursement report
 - Summary of Medicare charges and payments for the fiscal year

PS&R *(Continued)*



- **How to read:**
 - Significant dates
 - Types of reports
 - Medicare days
 - Charges
 - Gross reimbursement
 - Deductibles and coinsurance
 - Net reimbursement

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Worksheet D



- ✓ **Purpose:** To calculate Medicare's share of cost
- ✓ **Goal:** Medicare will pay a CAH 101% of cost
- ✓ **Process:**
 - Inpatient and swing:
 - Cost per Medicare patient day
 - Outpatient:
 - Ratio of cost to charge X Medicare charges

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Worksheet D-1 – Calculation of Routine Costs



- Total costs from B, Col 27 for acute

- Carve out cost related to Swing-NF days

- Remaining costs are related to acute, swing SNF and observation

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Worksheet D-1



- **Review of swing beds:**
 - Medicare recognizes two levels of care:
 - Skilled (SNF)
 - Non-skilled (NF)
 - Medicare pays CAHs for swing beds based on cost
 - Cost report “carves out” NF costs from the IP and Swing cost per day:
 - Carved out at the Medicaid swing bed reimbursement rate – assume reimbursement = cost
 - Remaining costs are assigned to acute, Swing SNF, and observation:
 - Swing SNF are all Medicare (and Medicare Advantage)

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Worksheet D-1 – Swing NF Carve Out



- **Carve out NF days:**
 - Total IP, swing, observation days
 - Less swing NF days
 - = Total days
 - Denominator in the cost per day calculation
- **Carve out NF costs:**
 - Total acute costs
 - Less NF days X Medicaid rate
 - =Total cost
 - Numerator in the cost per day calculation

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Worksheet D-1



- **Example:**
 - Assumptions:
 - **1000 total days (300 acute, 50 observation, 400 swing SNF, 250 swing NF)**
 - **\$1,000,000 general inpatient routine service cost**
 - **\$175 example Medicaid swing bed rate**
 - Average cost per day would be \$1,000
(\$1,000,000 / 1,000 days)

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Worksheet D-1 (Continued)



- **Carve out NF Days:**
 - 1000 total days
 - Less 250 swing NF
 - 750 total acute + swing SNF
- **Carve out NF Costs:**
 - \$1,000,000 total costs
 - Less \$43,750 NF cost
 - 250 NF days X \$175 MCD rate
 - \$956,250 total acute + Swing SNF cost
 - \$1,275 cost per day

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Worksheet D-1 (Continued)



- **Total acute, observation, and Swing SNF cost per patient day:**
 - \$1,275
- **Remember the average?**
 - \$1,000



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Worksheet D-1 (Continued)



- **Hospital's goal:**

- Track Medicare swing (SNF) days carefully
- Reconcile differences between PS&R and Hospital records:
 - Differences should **ONLY** be:
 - Unpaid Medicare swing days
 - Medicare Advantage swing days

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Worksheet D-1 Part II



- **Purpose:**

- Calculation of Medicare's share of routine cost (inpatient)
- Add acute ancillary costs to arrive at total Medicare inpatient cost
- Calculation of Medicare swing (SNF) routine cost

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Worksheet D-1 Part IV



- **Calculation of Observation bed cost**

- *Line 83* – Total observation days (from S-3)
- *Line 84* – Inpatient cost per day (from D-1, part II)
- *Line 85* – Total observation bed cost
 - Flows to worksheet C, line 62 to calculate observation cost to charge ratio (CCR)

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Worksheet D-4



- **Calculation of inpatient and swing bed ancillary costs:**

- *Column 1* – CCRs (from Worksheet C)
- *Column 2* – Inpatient charges (from PS&R)
- *Column 3* – Calculation of cost (Col 1 x Col 2)

- **2 worksheets:**

- Acute
- Swing

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D Part V



- **Calculation of outpatient Medicare cost:**
 - *Column 1* – CCRs (Outpatient Medicare charges as calculated on Worksheet C)
 - *Column 5* – Outpatient Medicare charges by department (from PS&R)
 - *Column 9* – Col 1 X Col 5 = Medicare cost
- **Rate setting:**
 - Total of (Col. 9 / Col. 5) x 1.01 = Medicare rate for next year (rounded down)

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Interim Rates



- Rates are set from filed Medicare cost reports
- Separate rates for IP, swing bed, and OP
- Actual reimbursement is calculated at year end and settled based on cost to charge ratios
- Intermediaries always round rates down

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Worksheets E and E-1



✓ Purpose & Goal:

- Calculation of Medicare settlement

✓ Process:

- Total reimbursable costs from the D's
- Less: patient responsibility
- Add: bad debts
- Compare to payments received during the year:
 - PS&R
 - Routine remittance advices
 - Lump sum payments

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Worksheet E-1



● Interim payments paid to the Hospital:

- Inpatient
- Outpatient
- Swing bed

● *Line 1* – Interim payments

- Net reimbursement from PS&R

● *Line 3* – Lump sum (retro) payments

- .01 - .05 – To hospital
- .50 - .55 – To Medicare

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Worksheet E-3 Part II



- **Calculation of settlement – Inpatient:**

- *Line 1* – Total cost (from D-1 Part II)
- *Line 6* – Total cost plus 1%
- *Line 20* – Less Deductibles (from PS&R)
- *Line 23* – Less Coinsurance (from PS&R)
- *Line 25* – Add reimbursable Medicare bad debts
- *Line 32* – Interim payments (from E-1)
- *Line 33* – Inpatient settlement (to S)
- *Line 34* – Protested amounts

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Protested Amounts



- Self disallowance of costs
- Preserve rights to appeal
- Outside settlement
- Report reimbursement impact

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Worksheet E Part B



- **Calculation of settlement – outpatient:**

- *Line 5* – Total cost (from D, Part V and VI)
- *Line 17* – Total cost plus 1%
- *Line 18 & 18.01* – Less deductibles and coinsurance (from PS&R)
- *Line 24* – Less primary payor payments (from PS&R)
- *Line 27* – Add reimbursable Medicare bad debts
- *Line 34* – Interim payments (from E-1)
- *Line 35* – Outpatient settlement (to S)
- *Line 36* – Protested amounts

Worksheet E-2



- **Calculation of settlement – swing beds:**

- *Line 1* – Routine cost – includes the added 1%
- *Line 3* – Ancillary cost – includes the added 1%
- *Line 13* – Less Coinsurance (from PS&R)
- *Line 17* – Add reimbursable Medicare bad debts
- *Line 20* – Interim payments (from E-1)
- *Line 21* – Swing bed settlement (to S)
- *Line 22* – Protested amounts

Summary



- **Worksheet D**
 - Calculation of Medicare's share of costs
- **Worksheet E**
 - Calculation of settlement for IP, swing, and OP

Questions?



Presented by: Abby Smith, CPA

Cost Report Walk-Through Worksheets G & M



G Series Worksheets



- ✓ **Purpose:** Report hospital's financial statements to Medicare
- ✓ **Goal:** Informational use only
- ✓ **Process:** Summarize trial balance into financial statements

Worksheet G



- **Balance Sheet:**

- Total assets, liabilities, and net assets should tie to audited financial statements
- Classifications may be different

Worksheet G-1



- **Statement of fund balance (net assets):**

- *Line 1* – Must tie to prior year cost report line 19
- Additions or deductions:
 - May have filed prior year cost report prior to posting settlement to financial statements
- *Line 19* – Must equal G, line 51

Worksheet G-2



- **Part I – patient revenues:**
 - Include hospital based physicians
- **Part II – operating expenses:**
 - Ties to A, col 3, line 101

Worksheet G-3



- **Line 1** – Patient revenues (from G-2, part I)
- **Line 2** – Contractual adjustments (from provider's records)
- **Line 4** – Operating expenses (from A, col 3, line 101)
- **Line 6-24** – Non-patient revenues (from provider's records)
- **Line 27-29** – Non-patient expenses (from provider's records)
- **Line 31** – Net income (to G-1, line 2)

Questions?



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M Series Worksheets



- ✓ **Purpose:** To determine the settlement for RHC visits
- ✓ **Goal:** To calculate cost per visit
- ✓ **Process:** Create mini-cost report for RHC

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M Series - Summary



- **Separate M series for each RHC**
- **Key Calculation – cost per visit**
 - (Total costs / total visits)
 - Costs
 - Direct costs
 - Indirect allocated costs
 - Visits
 - Greater of productivity standard visits or actual visits

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Worksheet M-1



- **Clinic expenses, sorted by type:**
 - Facility healthcare staff costs
 - Note: Physician & midlevel costs are allowable costs in RHC
 - Other healthcare costs
 - Costs other than FQHC/RHC services
 - Facility overhead
- **Detail of WS A, line 63.5**

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Worksheet M-2



- **Determination of allowable costs**
- **Visits**
 - What is a visit?
 - Medically necessary face-to-face encounter with a physician or mid-level
 - Does not include nursing visits
 - Fewer visits is better

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Worksheet M-2 *(Continued)*



- **Minimum visits**
[Productivity standard x Number FTE personnel]
- **Productivity standard:**
 - Consistent between facilities and years
 - 4200 visits per physician FTE
 - 2100 visits per mid-level FTE
 - Viewed in aggregate

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Worksheet M-2 *(Continued)*



- **Determination of FTEs for Physicians, Physician Assistants, and other Mid-Levels:**
 - Actual hours worked vs. paid hours
 - Include PTO hours
 - Time excluded: supervisory and not at clinic
 - Lower FTEs better

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Worksheet M-4 – Vaccines



- Medicare reimburses well for flu and pneumonia vaccines provided at RHCs/FQHCs
- Medicare patients should not be charged, and Medicare should not be billed for vaccines; only reimbursed through the MCR

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Worksheet M-4 – Vaccines

(Continued)



- **Criteria to claim vaccine costs:**
 - Patient logs
 - Patient name
 - Beneficiary number
 - Date of injection
 - Type of injection
 - Amount charged (should be \$0)
 - Costs of all vaccines purchased (not just used)
 - Time of administering each vaccine (average)

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Worksheet M-5



- Payments received from Medicare from PS&R
- Lump sum payments

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Worksheet M-3



- Calculation of per visit rate
- Rate is limited if provider based clinic of a hospital exceeding 50 beds
- Medicare visits reported from PS&R
- Payments received reported:
 - Actual deductibles (from PS&R)
 - Calculated 20% coinsurance

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M Series – Summary



- Mini-cost report
- Settlement for each FQHC/RHC
 - Based on cost per visit

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Medicare Cost Report – Summary



Worksheet	
S	Information, settlement
A	Lists of Costs
B	Allocation of overhead costs
C	Lists of charges, cost to charge ratio
D	Determination of Medicare's costs
E	Medicare settlement
G	Financial statements
H	Home health
I	Renal Dialysis
K	Hospice
M	Rural health clinic

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Questions?



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