

Line 67 - Drugs Charged to Patients--This cost center includes only those costs associated with drugs (both prescription and over the counter), pharmacy supplies, pharmacy personnel and pharmacy services that can be traced to individual patients that are paid separately (outside the FQHC PPS national encounter rate) under Medicare Parts B, C, or D.

Line 68 - Chronic Care Management (CCM)--This cost center includes the structured recording of patient health information, an electronic health care plan addressing all health issues, access to chronic care management services, managing care transitions, and coordinating and sharing patient information with practitioners and providers outside the practice. CCM services are reimbursed as an add-on payment based on the Medicare Physician Fee Schedule (MPFS). See 80 FR 71080 (November 16, 2015).

Line 69 - Other--Use this line to report the costs of other FQHC services not previously identified on lines 60 through 68.

Line 70 - Subtotal Other FQHC Services--Enter the total of lines 60 through 69.

Lines 71 through 76--Reserved for future use.

Nonreimbursable Cost Centers--

Line 77 - Retail Pharmacy--This cost center includes only those costs associated with drugs (both prescription and over the counter), pharmacy supplies, pharmacy personnel and pharmacy services that are sold through a retail pharmacy.

Line 78 - Other Nonreimbursable--Use this line to record the costs applicable to other nonreimbursable cost centers not provided for on this worksheet.

Line 80 through 99--Reserved for future use.

Line 100 - Total--Enter the sum of lines 13, 37, 49, 70, and 79.

4071.1. WORKSHEET N-2 - CALCULATION OF HOSPITAL-BASED FQHC COST PER VISIT

The purpose of Worksheet N-2 is to (1) summarize the hospital-based FQHC medical and mental health visits furnished by practitioners, including health care staff and physicians under agreement, and (2) apportion overhead costs to hospital-based FQHC services to determine the average cost per visit for a medical visit and a mental health visit, by practitioner.

Column 1--Enter the total cost for each practitioner from Worksheet N-1, column 7, as indicated on the worksheet.

Column 2--Enter the total medical visits, mental health visits, and IOP visits, actually furnished to all patients by each practitioner during the cost reporting period. Each visit to the hospital-based FQHC by the beneficiary counts as a single visit, even in the case where a beneficiary returns to the hospital-based FQHC in the same day for a subsequent illness or injury. A beneficiary can have up to three medical visits in a day to include the initial visit and two subsequent visits for illness or injury.

NOTE: Column 2, line 11 must equal Worksheet S-11, Part III, column 5, sum of lines 2, 4, and 6. For each line 1 through 10, column 2 must equal the sum of columns 7, 8, and 8.01.

Column 3--Use this column to allocate costs associated with other direct care costs, sum of Worksheet N-1, column 7, lines 9, 32, 34, 35, and 36. Calculate the UCM related to other direct care costs by dividing the sum of Worksheet N-1, column 7, lines 9, 32, 34, 35, and 36, by Worksheet N-2, column 2, line 11, total medical visits, mental health visits, and IOP visits, and

enter the result on line 12. Calculate the costs for lines 1 through 10 by multiplying the visits on each corresponding line, column 2 times the UCM on line 12.

Column 4--Use this column to allocate general service costs, sum of Worksheet N-1, column 7, line 13, minus line 9, plus Worksheet B, Part I, line 89, column 26, minus Worksheet B, Part I, line 89, column zero. Calculate the UCM by dividing Worksheet N-1, column 7, line 13, minus line 9, plus Worksheet B, Part I, line 89, column 26, minus Worksheet B, Part I, line 89, column zero, by Worksheet N-1, column 7, line 100, minus Worksheet N-1, column 7, line 13, plus line 9, and enter the result on line 12. Allocate the general service cost attributable to each practitioner on lines 1 through 10, by multiplying the UCM times the sum of the amounts in columns 1 and 3, for each corresponding line.

Column 5--Enter the sum of columns 1, 3, and 4, for each practitioner.

Column 6--Calculate the average cost per visit by each practitioner by dividing the total cost in column 5 by the total visits in column 2. Enter the result in column 6.

Column 7--Enter the total number of medical visits included in column 2, provided to all patients by each practitioner during the cost reporting period.

Column 8--Enter the total number of mental health visits included in column 2, provided to all patients by each practitioner during the cost reporting period.

Column 8.01--Enter the total IOP visits included in column 2, provided to all patients by each practitioner during the cost reporting period.

Column 9--Enter the total number of medical visits provided to Medicare beneficiaries by each practitioner during the cost reporting period.

Column 10--Enter the total number of mental health visits provided to Medicare beneficiaries by each practitioner during the cost reporting period.

Column 10.01--Enter the total number of IOP visits provided to Medicare beneficiaries by each practitioner during the cost reporting period.

NOTE: Worksheet S-11, Part III, column 2, line 2, must equal column 9, line 11; and Worksheet S-11, Part III, column 2, line 4, must equal column 10, line 11; and Worksheet S-11, Part III, column 2, line 6, must equal column 10.01, line 11.

Column 11--Calculate the Medicare cost per medical visit by practitioner by multiplying the average cost per visit in column 6 by the Medicare visits in column 9.

Column 12--Calculate the Medicare cost per mental health visit by practitioner by multiplying the average cost per visit in column 6 by the Medicare visits in column 10.

Column 12.01--Calculate the Medicare cost per IOP visit by practitioner by multiplying the average cost per visit in column 6 by the Medicare visits in column 10.01.

Line 11--Enter the sum of lines 1 through 10 for the applicable columns.

Line 13, column 6--Calculate the average cost per visit by dividing column 5, line 11 by column 2, line 11.

Line 13, column 11--Calculate the Medicare average cost per medical visit by dividing column 11, line 11 by column 9, line 11.

Line 13, column 12--Calculate the Medicare average cost per mental health visit by dividing column 12, line 11 by column 10, line 11.