



Exhibit A – Status Report on each cost report

- a. **PAC Home Office Cost Report 8/31/16** – Entire Report Complete – 16 Hours
- b. **Avoyelles Cost Report 8/31/16**

Items Completed – 43 hours

- i. Checklist Prepared
- ii. Items Logged in from client and follow up
- iii. Grouping Completed – Assigning a cost report line number to each general ledger accounts.
- iv. Crosswalk Prepared – Entered Summary PS&R data to assign to cost report line number.
- v. Census adjusted to PS&R
- vi. Bad Debt Schedule reviewed from client and identified accounts that warrant further review before write-off.
- vii. Workpapers prepared for Worksheets S-3 Parts I, II, and III, A, A-7, A-8, A-8-1, B-1, C, D-1, D-3, D-4, E Part A, E Part B, G, G-1, G-2, G-3
- viii. Entered the following worksheets in CMS Form 2552-10
 1. Worksheet S-2 Part I and II
 2. Worksheet S-3 Parts I, II, and III, IV, and V
 3. Worksheet A
 4. Worksheet A-7 Parts, I, II, and III
 5. Worksheet A-8
 6. Worksheet A-8-1
 7. Worksheets A-8-2
 8. Worksheet B-1
 9. Worksheet C Part I and II
 10. Worksheet D-1
 11. Worksheet D-3
 12. Worksheet D-4
 13. Worksheet E Part A (Bad Debt Not Entered) waiting on revised schedules.
 14. Worksheet E Part B (Bad Debt Not Entered) waiting on revised schedules.
 15. Worksheet E-1 (line 3 not entered pending receipt of level payment reconciliation from the MAC).
 16. Worksheet G
 17. Worksheet G-1
 18. Worksheet G-2

19. Worksheet G-3
 20. Worksheet L
- ix. Annualize Cost Center Totals and Compare to Prior Year cost report– When we did this, we discovered an issue where the working trial balance submitted significantly exceeded the prior year report. After further investigation with the client, we found that they had not closed the general ledger in the prior years resulting in the working trial balance having 20 months of activity rather than only 8. The client had to close the books and submitted a revised trial balance.
 - x. Replaced the account balances for each GL account with new balances provided on the revised trial balance and then prepared steps vii through ix again with new balances.

Items Remaining to Complete – 4 hours

1. Enter Bad Debt Amount after Bad Debt Schedules are resubmitted by client.
2. Enter level Payment total upon receipt of level payment reconciliation from Novitas.
3. Worksheet S-10
4. Review Cost Report.
5. Upon receipt of tie-in notice, update software with most current version, hit recalculate button and generate ECR file with encryption stamp required for filing.

c. Oakdale Cost Report 8/31/16

Items Completed – 47 hours

- i. Checklist Prepared
- ii. Items Logged in from client and follow up
- iii. Grouping Completed – Assigning a cost report line number to each general ledger accounts.
- iv. Crosswalk Prepared – Entered Summary PS&R data to assign to cost report line number.
- v. Census adjusted to PS&R
- vi. Bad Debt Schedule reviewed from client and identified accounts that warrant further review before write-off.
- vii. Workpapers prepared for Worksheets S-3 Parts I, II, and III, A, A-7, A-8, A-8-1, B-1, C, D-1, D-3, D-4, E Part A, E Part B, G, G-1, G-2, G-3
- viii. Entered the following worksheets in CMS Form 2552-10
 1. Worksheet S-2 Part I and II
 2. Worksheet S-3 Parts I, II, and III, IV, and V
 3. Worksheet S-7
 4. Worksheet A

5. Worksheet A-7 Parts, I, II, and III
 6. Worksheet A-8
 7. Worksheet A-8-1
 8. Worksheets A-8-2
 9. Worksheet B-1
 10. Worksheet C Part I and II
 11. Worksheet D-1
 12. Worksheet D-3
 13. Worksheet D-4
 14. Worksheet E Part A (Bad Debt Not Entered) waiting on revised schedules.
 15. Worksheet E Part B (Bad Debt Not Entered) waiting on revised schedules.
 16. Worksheet E-1 (line 3 not entered pending receipt of level payment reconciliation from the MAC).
 17. Worksheet G
 18. Worksheet G-1
 19. Worksheet G-2
 20. Worksheet G-3
 21. Worksheet L
 22. Worksheet M-1
 23. Worksheet M-2
 24. Worksheet M-3
 25. Worksheet M-4
- ix. Annualize Cost Center Totals and Compare to Prior Year cost report– When we did this, we discovered an issue where the working trial balance submitted significantly exceeded the prior year report. After further investigation with the client, we found that they had not closed the general ledger in the prior years resulting in the working trial balance having 20 months of activity rather than only 8. The client had to close the books and submitted a revised trial balance.
- x. Replaced the account balances for each GL account with new balances provided on the revised trial balance and then prepared steps vii through xi again with new balances.

Items Remaining to Complete – 4 hours

1. Enter Bad Debt Amount after Bad Debt Schedules are resubmitted by client.
2. Enter level Payment total upon receipt of level payment reconciliation from Novitas.
3. Worksheet S-10.
4. Final Review Cost Report.

5. Upon receipt of tie-in notice, update software with most current version, hit recalculate button and generate ECR file with encryption stamp required for filing.

d. Winn's Cost Report 8/31/16

Items Completed – 33 hours

- i. Checklist Prepared
- ii. Items Logged in from client and follow up
- iii. Grouping Completed – Assigning a cost report line number to each general ledger accounts.
- iv. Crosswalk Prepared – Entered Summary PS&R data to assign to cost report line number.
- v. Census adjusted to PS&R
- vi. Bad Debt Schedule reviewed from client and identified accounts that warrant further review before write-off.
- vii. Workpapers prepared for Worksheets S-3 Parts I, II, and III, A, A-7, A-8, A-8-1, B-1, C, D-1, D-3, D-4, E Part A, E Part B, G, G-1, G-2, G-3
- viii. Entered the following worksheets in CMS Form 2552-10
 1. Worksheet S-2 Part I and II
 2. Worksheet S-3 Parts I, II, and III, IV, and V
 3. Worksheet S-7
 4. Worksheet A
 5. Worksheet A-7 Parts, I, II, and III
 6. Worksheet A-8
 7. Worksheet A-8-1
 8. Worksheets A-8-2
 9. Worksheet B-1
 10. Worksheet C Part I and II
 11. Worksheet D-1
 12. Worksheet D-3
 13. Worksheet D-4
 14. Worksheet E Part A (Bad Debt Not Entered) waiting on revised schedules.
 15. Worksheet E Part B (Bad Debt Not Entered) waiting on revised schedules.
 16. Worksheet E-1 (line 3 not entered pending receipt of level payment reconciliation from the MAC).
 17. Worksheet G
 18. Worksheet G-1
 19. Worksheet G-2
 20. Worksheet G-3
 21. Worksheet L

- ix. Annualize Cost Center Totals and Compare to Prior Year cost report– When we did this, we discovered an issue where the working trial balance submitted significantly exceeded the prior year report. After further investigation with the client, we found that they had not closed the general ledger in the prior years resulting in the working trial balance having 20 months of activity rather than only 8. The client had to close the books and submitted a revised trial balance.
- x. Replaced the account balances for each GL account with new balances provided on the revised trial balance and then prepared steps vii and xviii 1-10 again with new balances. Still need xviii 10-21.

Items Remaining to Complete – 8 hours

- 1. Reperform steps xviii 10-21 with new balances
- 2. Enter Bad Debt Amount after Bad Debt Schedules are resubmitted by client.
- 3. Worksheet S-10.
- 4. Enter level Payment total upon receipt of level payment reconciliation from Novitas
- 5. Final Review Cost Report.
- 6. Upon receipt of tie-in notice, update software with most current version, hit recalculate button and generate ECR file with encryption stamp required for filing.