

EXTENDED REPAYMENT SCHEDULE CHECKLIST

Other Entity (not Sole Proprietor)

YES	NO	ITEMS INCLUDED:	For a "No" response, please provide a statement explaining why the item cannot be included with submission of the initial request or is not applicable:
		Signed Request – The CGS Request for an Extended Repayment Schedule form (http://www.cgsmedicare.com/ers/ers_form_re.pdf) is a signed written request that provides the specific overpayment for which the extended repayment is being requested, the number of months requested, and the approximate monthly payment amount.	
		Amortization Schedule – This schedule shall contain the proposed repayment schedule, including length of schedule, dates of payment, and payment amount broken down between principal and interest for the life of the schedule. CGS has provided some examples of amortization schedules at http://www.cgsmedicare.com/ers/amortization.html .	
		Good Faith Payment – The good faith payment referencing the provider number and "ERS Request" should be made payable to CGS Administrators, LLC and sent to the payment address noted in the Medicare overpayment letter . A list of available CGS payment addresses may be found at http://www.cgsmedicare.com/ers/payment_addresses.html . A copy of the check should also be included with the faxed or mailed request documents.	
For requests to extend payments for more than fifteen months, providers must additionally provide:			
		Current Balance Sheet – Most current balance sheet with owner/officer certification statement (http://www.cgsmedicare.com/ers/certification_statement.html). Note: Balance sheet categories should include: Assets, Liabilities & Owner's/Shareholder's Equity and should include consolidated information when applicable.	
		Annual Balance Sheet(s) – The balance sheet for the last complete fiscal or Medicare cost reporting year with owner/officer certification statement (http://www.cgsmedicare.com/ers/certification_statement.html). Note: If the time period between the annual and current balance sheets is less than six months, then the last two complete fiscal or Medicare cost reporting years must be provided.	
		Income Statements – Income statements with owner/officer certification statement (http://www.cgsmedicare.com/ers/certification_statement.html) must be provided to correspond to all balance sheet periods provided. Note: Income statement categories should include: Revenues & Expenses and should include consolidated information when applicable.	

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		Cash Flow Statements – Statements for each period covered by the balance sheets. Cash flow statements should show cash provided by and/or applied to activities, which may be categorized as Operating, Financing, or Investing and should include consolidated information when applicable. Note: If the date of the request for an extended repayment schedule is more than three (3) months after the date of the most recent balance sheet, then a cash flow statement shall also be provided for all months between that date and the date of the request.	
		Projected Cash Flow Statement(s) – Statement covering the remainder of the current fiscal year from the date of the request. Note: If fewer than six (6) months remain in the current fiscal year, a projected cash flow statement for the following year should also be included.	
		List of Restricted Cash Funds – List should be as of the date of the request and show for what purpose each amount is to be used (if applicable/upon request).	
		List of Investments – List should be by type (stock, bond, etc.) with amounts and should provide current market value as of the date of the report (if applicable/upon request).	
		List of Notes and Mortgages Payable – List should include outstanding amounts as of the date of the report along with their due dates (if applicable/upon request).	
		Related Party Balances – Schedule showing amounts due to and from related companies or individuals included in the balance sheets. The schedule should show the names, TIN and NPI numbers of the related organizations or persons and show where the amounts appear on the balance sheet such as Accounts Receivable, Notes Receivable, etc	
		Related Party Expenses – Schedule showing types and amounts of expenses included in the income statements that were paid to related organizations. The names, TIN, and NPI numbers of the related organizations should be shown.	
		Percentage Occupancy – For Part A providers, the percentage of occupancy by type of patient (Medicare, Medicaid, private pay) and the total available bed days for the periods covered by the income statements.	
		Financial Statements of Managing Facility – If an outside facility or related party manages the financial aspects of the business, such as through management fees, the financial statements of the outside managing facility must also be provided for the required periods.	