

THIS REPORT IS REQUIRED BY LAW (42 USC 1395g; 42 CFR 413.20(b)). FAILURE TO REPORT CAN RESULT IN ALL INTERIM PAYMENTS MADE SINCE THE BEGINNING OF THE COST REPORTING PERIOD BEING DEEMED OVERPAYMENTS (42 USC 1395g).

FORM APPROVED

OMB NO: 0938-0463

EXPIRES: 07/31/2027

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTHCARE COMPLEX COST REPORT STATUS, CERTIFICATION, AND SETTLEMENT SUMMARY	PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET S PARTS I, II, & III
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PART I - COST REPORT STATUS				
	1	2	3	
1 ELECTRONICALLY PREPARED				1
2 MANUALLY PREPARED				2
3 IF AMENDED, NUMBER OF TIMES AMENDED				3
4 MEDICARE UTILIZATION				4
5 CONTRACTOR: HCRIS STATUS CODE				5
6 CONTRACTOR: COST REPORT RECEIVED DATE				6
7 CONTRACTOR: CONTRACTOR NUMBER				7
8 CONTRACTOR: INITIAL COST REPORT FOR THIS CCN				8
9 CONTRACTOR: FINAL COST REPORT FOR THIS CCN				9
10 CONTRACTOR: NPR DATE				10
11 CONTRACTOR: ADR SOFTWARE VENDOR CODE				11
12 CONTRACTOR: REOPENING NUMBER				12

## PART II - CERTIFICATION

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED OR PROCURED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE CERTIFICATION STATEMENT AND THAT I HAVE EXAMINED THE ACCOMPANYING ELECTRONICALLY FILED OR MANUALLY SUBMITTED COST REPORT AND THE BALANCE SHEET AND STATEMENT OF REVENUE AND EXPENSES PREPARED BY \_\_\_\_\_ {PROVIDER NAME(S) AND PROVIDER CCN(S)} FOR THE COST REPORTING PERIOD BEGINNING \_\_\_\_\_ AND ENDING \_\_\_\_\_ AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS REPORT AND STATEMENT ARE TRUE, CORRECT, COMPLETE AND PREPARED FROM THE BOOKS AND RECORDS OF THE PROVIDER IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED. I FURTHER CERTIFY THAT I AM FAMILIAR WITH THE LAWS AND REGULATIONS REGARDING THE PROVISION OF HEALTH CARE SERVICES, AND THAT THE SERVICES IDENTIFIED IN THIS COST REPORT WERE PROVIDED IN COMPLIANCE WITH SUCH LAWS AND REGULATIONS.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
1	1	2	I HAVE READ AND AGREE WITH THE ABOVE CERTIFICATION STATEMENT. I CERTIFY THAT I INTEND MY ELECTRONIC SIGNATURE ON THIS CERTIFICATION TO BE THE LEGALLY BINDING EQUIVALENT OF MY ORIGINAL SIGNATURE.	1
2	Signatory Printed Name			2
3	Signatory Title			3
4	Signature Date			4

## PART III - SETTLEMENT SUMMARY

COMPONENT		TITLE V 1	TITLE XVIII		TITLE XIX 4	
			PART A 2	PART B 3		
1	SNF					1
2	NF					2
3	ICF/IID					3
4	SNF-BASED HHA					4
100	TOTAL					100

ACCORDING TO THE PAPERWORK REDUCTION ACT OF 1995, NO PERSONS ARE REQUIRED TO RESPOND TO A COLLECTION OF INFORMATION UNLESS IT DISPLAYS A VALID OMB CONTROL NUMBER. THE OMB CONTROL NUMBER FOR THIS INFORMATION COLLECTION IS 0938-0463. THE TIME REQUIRED TO COMPLETE THIS INFORMATION COLLECTION IS ESTIMATED TO AVERAGE 202 HOURS PER RESPONSE, INCLUDING THE TIME TO REVIEW INSTRUCTIONS, SEARCH EXISTING DATA RESOURCES, GATHER THE DATA NEEDED, AND COMPLETE AND REVIEW THE INFORMATION COLLECTION. IF YOU HAVE ANY COMMENTS CONCERNING THE ACCURACY OF THE TIME ESTIMATE(S) OR SUGGESTIONS FOR IMPROVING THIS FORM, PLEASE WRITE TO: CMS, 7500 SECURITY BOULEVARD, ATTN: PRA REPORTS CLEARANCE OFFICER, MAIL STOP C4-26-05, BALTIMORE, MD 21244-1850. PLEASE DO NOT SEND APPLICATIONS, CLAIMS, PAYMENTS, MEDICAL RECORDS, OR ANY OTHER DOCUMENTS CONTAINING SENSITIVE INFORMATION TO THE PRA REPORTS CLEARANCE OFFICE. PLEASE NOTE THAT ANY CORRESPONDENCE NOT PERTAINING TO THE INFORMATION COLLECTION BURDEN APPROVED UNDER THE ASSOCIATED OMB CONTROL NUMBER LISTED ON THIS FORM WILL NOT BE REVIEWED, FORWARDED, OR RETAINED. IF YOU HAVE QUESTIONS OR CONCERNS REGARDING WHERE TO SUBMIT YOUR DOCUMENTS, CONTACT 1-800-MEDICARE.

IDENTIFICATION DATA						PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET S-2	
SNF / SNF HEALTHCARE COMPLEX INFORMATION									
		STREET ADDRESS			P O BOX				
		1			2				
1	ADDRESS LINE 1							1	
		CITY	STATE	ZIP CODE	COUNTY				
		1	2	3	4				
2	ADDRESS LINE 2							2	
	COMPONENT TYPE	COMPONENT NAME	CCN	CBSA	RURAL OR URBAN	DATE CERTIFIED MEDICARE	DATE CERTIFIED MEDICAID		
	1	2	3	4	5	6	7		
3	SNF							3	
4	NF							4	
5	ICF / IID							5	
6	SNF-BASED HHA							6	
7	SNF-BASED HOSPICE							7	
8	OUTPATIENT REHAB (SPECIFY)							8	
		FROM	TO						
		1	2						
9	COST REPORTING PERIOD								9
		TOC CODE	SPECIFY OTHER						
		1	2						
10	TYPE OF CONTROL								10
SNF ORGANIZATION AND OPERATION								1	
11	Is the SNF a distinct part SNF that meets the requirements set forth in 42 CFR section 483.5?							11	
12	Is the SNF a composite distinct part SNF that meets the requirements set forth in 42 CFR 483.5?							12	
		COMPONENT NAME	STREET ADDRESS		P O BOX	CITY	STATE	ZIP CODE	
		1	2		3	4	5	6	
13	Non-contiguous component locations								13
						Y/N	DATE	V OR I	
						1	2	3	
14	COLUMN 1: Did the SNF terminate participation in the Medicare Program? COLUMN 2: Termination date. COLUMN 3: Voluntary (V) or involuntary (I) termination.							14	
15	COLUMN 1: Did the SNF change ownership (CHOW) immediately prior to the beginning of the cost reporting period? COLUMN 2: CHOW date.							15	

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IDENTIFICATION DATA		PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET S-2	
FINANCIAL STATEMENTS					
50	COLUMN 1: Were the financial statements prepared by a CPA? COLUMN 2: If column 1 is Y, enter "A" for audited, "C" for complied, or "R" for reviewed in column 2. COLUMN 3: If complete copy of the financial statements not submitted with cost report, enter <i>date</i> available.	1	2	3	50
51	Do total expenses and total revenues reported on the cost report differ from those on the filed financial statements? If "Y", submit a reconciliation.				51
BAD DEBTS					
52	Is the SNF seeking reimbursement for Medicare bad debts?	1			52
53	If line 52 is Y, did the SNF change its bad debt collection policy during this cost reporting period?				53
54	If line 52 is Y, did the SNF waive patient deductibles and/or coinsurance?				54
PS&R REPORT DATA					
		PART A Y/N	PART A DATE	PART B Y/N	PART B DATE
		1	2	3	4
55	Is this cost report prepared using only the PS&R? If either <i>column 1 or 3 is Y, in columns 2 and 4 from the PS&amp;R used to prepare this cost report, enter the "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)</i>				55
56	Is this cost report prepared using the PS&R for totals and the provider's records <i>for allocation? If either column 1 or 3 is Y, in columns 2 and 4, enter the "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)</i>				56
57	If line 55 or 56 is Y, were adjustments made to PS&R data for additional claims that have been billed, but are not included on the PS&R used to file this cost report?				57
58	If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?				58
59	If line 55 or 56 is Y, were adjustments made to PS&R data for other reasons? If Y, describe the other adjustment: _____				59
60	Is this cost report prepared using only the provider's records?				60
COST REPORT PREPARER CONTACT INFORMATION					
	FIRST NAME	LAST NAME	TITLE		
	1	2	3		
70	PREPARER				70
	NAME				
	1				
71	EMPLOYER				71
	TELEPHONE NUMBER	EMAIL ADDRESS			
	1	2			
72	CONTACT INFORMATION				72

STATISTICAL DATA

PROVIDER CCN:

PERIOD:

FROM: \_\_\_\_\_

TO: \_\_\_\_\_

WORKSHEET S-3  
PART I

## PART I - VISITS AND CENSUS DATA

		NUMBER OF BEDS	BED DAYS AVAILABLE	INPATIENT DAYS					DISCHARGES					
				TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		1	2	3	4	5	6	7	8	9	10	11	12	
1	SNF - FFS													1
2	SNF - HMO													2
3	NF - FFS													3
4	NF - HMO													4
5	ICF/IID													5
6	HOSPICE													6
7	TOTAL													7

		AVERAGE LENGTH OF STAY					ADMISSIONS					FTE		
		TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	EMPLOYEE	NON-PAID	
		13	14	15	16	17	18	19	20	21	22	23	24	
1	SNF - FFS													1
2	SNF - HMO													2
3	NF - FFS													3
4	NF - HMO													4
5	ICF/IID													5
6	HOSPICE													6
7	TOTAL													7

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PART II - SNF WAGE INDEX - DIRECT SALARIES

		AMOUNT REPORTED	RECLASS- IFICATIONS	ADJUSTMENTS	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		1	2	3	4	5	6	
SALARIES								
1	TOTAL SALARY (SEE INSTRUCTIONS)							1
2	PHYSICIAN SALARIES-PART A							2
3	PHYSICIAN SALARIES-PART B							3
4	HOME OFFICE PERSONNEL							4
5	SUM OF LINES 2 THROUGH 4							5
6	REVISED WAGES (LINE 1 MINUS LINE 5)							6
7	HOME HEALTH AGENCY							7
8	HOSPICE							8
9	OTHER EXCLUDED AREAS							9
10	SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THROUGH 9)							10
11	TOTAL ADJUSTED SALARIES (LINE 6 MINUS LINE 10)							11
OTHER WAGES AND RELATED COST								
12	CONTRACT LABOR: PATIENT RELATED & MGMT							12
13	CONTRACT LABOR: PHYSICIAN SERVICES-PART A							13
14	HOME OFFICE SALARIES AND WAGE RELATED COSTS							14
WAGE RELATED COSTS								
15	WAGE RELATED COSTS CORE (SEE PT. IV)							15
16	WAGE RELATED COSTS (EXCLUDED UNITS)							16
17	PHYSICIANS PART A - WRC							17
18	PHYSICIANS PART B - WRC							18
19	TOTAL ADJUSTED WAGE RELATED COST (SEE INSTRUCTIONS)							19

STATISTICAL DATA

PROVIDER CCN:

PERIOD:

FROM: \_\_\_\_\_

TO: \_\_\_\_\_

WORKSHEET S-3  
PART III

## PART III - SNF WAGE INDEX - OVERHEAD COST - DIRECT SALARIES

	AMOUNT REPORTED	RECLASS OF SALARIES	ADJUSTED SALARIES	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
	1	2	3	4	5	6	
1 EMPLOYEE BENEFITS DEPARTMENT							1
2 ADMINISTRATIVE AND GENERAL							2
3 PLANT OP, MAINT & REPAIRS							3
4 LAUNDRY AND LINEN SERVICE							4
5 HOUSEKEEPING							5
6 DIETARY							6
7 NURSING ADMINISTRATION							7
8 CENTRAL SERVICES AND SUPPLY							8
9 PHARMACY							9
10 MEDICAL RECORDS							10
11 MEDICAL SOCIAL SERVICES							11
12 ACTIVITIES PROGRAM							12
13 QA & PERFORMANCE IMPROVEMENT PROGRAM							13
14 TRAINING AND IN-SERVICE EDUCATION							14
15 PATIENT TRANSPORTATION PART A							15

STATISTICAL DATA		PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET S-3 PART IV
<b>PART IV - SNF WAGE - RELATED COSTS</b>				
			<b>AMOUNT</b>	
<b>RETIREMENT COSTS</b>				
1	401k EMPLOYER CONTRIBUTIONS			1
2	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION			2
3	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST			3
4	PRIOR YEAR PENSION SERVICE COST			4
<b>PLAN ADMINISTRATIVE COSTS</b>				
5	401K/TSA PLAN ADMINISTRATION FEES			5
6	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN			6
7	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES			7
<b>HEALTH AND INSURANCE COSTS</b>				
8	HEALTH INSURANCE			8
9	PRESCRIPTION DRUG PLAN			9
10	DENTAL, HEARING AND VISION PLANS			10
11	LIFE INSURANCE			11
12	ACCIDENTAL INSURANCE			12
13	DISABILITY INSURANCE			13
14	LONG-TERM CARE INSURANCE			14
15	WORKERS' COMPENSATION INSURANCE			15
16	RETIREMENT HEALTH CARE COST			16
<b>TAXES</b>				
17	FICA - EMPLOYER'S PORTION ONLY			17
18	MEDICARE TAXES - EMPLOYER'S PORTION ONLY			18
19	UNEMPLOYMENT INSURANCE			19
20	STATE OR FEDERAL UNEMPLOYMENT TAXES			20
<b>OTHER</b>				
21	EXECUTIVE DEFERRED COMPENSATION			21
22	DAY CARE COST AND ALLOWANCES			22
23	TUITION REIMBURSEMENT			23
24	TOTAL WAGE RELATED COST			24



STATISTICAL DATA	PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET S-3 PART V
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## PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES

	AMOUNT REPORTED	EMPLOYEE WAGE- RELATED COSTS	ADJUSTED SALARIES (COL. 1 + COL. 2)	PAID HOURS RELATED TO SALARY IN COL. 3	AVERAGE HOURLY WAGE (COL. 3 ÷ COL. 4)	
DIRECT SALARIES	1	2	3	4	5	
NURSING EMPLOYEES						
1 REGISTERED NURSE						1
2 LICENSED PRACTICAL NURSE						2
3 CERTIFIED NURSING ASSISTANT						3
4 TOTAL NURSING EXPENDITURES						4
TECHNICAL / PROFESSIONAL EMPLOYEES						
5 PHYSICAL THERAPIST						5
6 PHYSICAL THERAPY ASSISTANT						6
7 OCCUPATIONAL THERAPIST						7
8 OCCUPATIONAL THERAPY ASSISTANT						8
9 SPEECH-LANGUAGE PATHOLOGIST						9
10 THERAPY AIDES AND STUDENTS						10
11 RESPIRATORY THERAPIST						11
12 OTHER MEDICAL STAFF						12
CONTRACT LABOR						
NURSING EMPLOYEES						
15 REGISTERED NURSE						15
16 LICENSED PRACTICAL NURSE						16
17 CERTIFIED NURSING ASSISTANT						17
18 TOTAL NURSING EXPENDITURES						18
TECHNICAL / PROFESSIONAL EMPLOYEES						
19 PHYSICAL THERAPIST						19
20 PHYSICAL THERAPY ASSISTANT						20
21 OCCUPATIONAL THERAPIST						21
22 OCCUPATIONAL THERAPY ASSISTANT						22
23 SPEECH-LANGUAGE PATHOLOGIST						23
24 THERAPY AIDES AND STUDENTS						24
25 RESPIRATORY THERAPIST						25
26 OTHER MEDICAL STAFF						26
HOME OFFICE/CHAIN ORGANIZATION						
NURSING EMPLOYEES						
29 REGISTERED NURSE						29
30 LICENSED PRACTICAL NURSE						30
31 CERTIFIED NURSING ASSISTANT						31
32 TOTAL NURSING EXPENDITURES						32
TECHNICAL / PROFESSIONAL EMPLOYEES						
33 PHYSICAL THERAPIST						33
34 PHYSICAL THERAPY ASSISTANT						34
35 OCCUPATIONAL THERAPIST						35
36 OCCUPATIONAL THERAPY ASSISTANT						36
37 SPEECH-LANGUAGE PATHOLOGIST						37
38 THERAPY AIDES AND STUDENTS						38
39 RESPIRATORY THERAPIST						39
40 OTHER MEDICAL STAFF						40

SNF-BASED HOME HEALTH AGENCY STATISTICAL DATA

PROVIDER CCN:

PERIOD:

WORKSHEET S-4

HHA CCN:

FROM: \_\_\_\_\_  
TO: \_\_\_\_\_

PARTS I &amp; II

## PART I - VISITS AND CENSUS DATA

		TITLE XVIII		TITLE XIX		OTHER		TOTAL		
		MEDICARE VISITS	MEDICARE PATIENT CENSUS	MEDICAID VISITS	MEDICAID PATIENT CENSUS	OTHER VISITS	PATIENT CENSUS	TOTAL VISITS	PATIENT CENSUS	
		1	2	3	4	5	6	7	8	
1	SKILLED NURSING CARE - RN									1
2	SKILLED NURSING CARE - LPN									2
3	PHYSICAL THERAPY									3
4	PHYSICAL THERAPY ASSISTANT									4
5	OCCUPATIONAL THERAPY									5
6	CERTIFIED OCCUPATIONAL THERAPY ASSISTANT									6
7	SPEECH-LANGUAGE PATHOLOGY									7
8	MEDICAL SOCIAL SERVICE									8
9	HOME HEALTH AIDE									9
10	ALL OTHER SERVICES									10
11	TOTAL VISITS									11
12	HOME HEALTH AIDE HOURS									12
13	UNDUPLICATED CENSUS COUNT									13

## PART II - EMPLOYMENT DATA FTES

1	NUMBER OF HOURS IN YOUR NORMAL WORK WEEK									1
		STAFF	CONTRACT	TOTAL						
		1	2	3						
2	ADMINISTRATOR AND ASSISTANT ADMINISTRATOR(S)									2
3	DIRECTOR AND ASSISTANT DIRECTOR(S)									3
4	OTHER ADMINISTRATIVE PERSONNEL									4
5	NURSING SUPERVISOR									5
6	REGISTERED NURSES									6
7	LICENSED PRACTICAL NURSES									7
8	PHYSICAL THERAPY SUPERVISOR									8
9	PHYSICAL THERAPISTS									9
10	PHYSICAL THERAPY ASSISTANTS									10
11	OCCUPATIONAL THERAPY SUPERVISOR									11
12	OCCUPATIONAL THERAPISTS									12
13	OCCUPATIONAL THERAPY ASSISTANTS									13
14	SPEECH-LANGUAGE PATHOLOGY SUPERVISOR									14
15	SPEECH-LANGUAGE PATHOLOGISTS									15
16	MEDICAL SOCIAL SERVICES SUPERVISOR									16
17	MEDICAL SOCIAL SERVICES									17
18	HOME HEALTH AIDE SUPERVISOR									18
19	HOME HEALTH AIDES									19
20										20

SNF-BASED HOME HEALTH AGENCY  
STATISTICAL DATA

PROVIDER CCN:  
\_\_\_\_\_  
HHA CCN:  
\_\_\_\_\_

PERIOD:  
FROM: \_\_\_\_\_  
TO: \_\_\_\_\_

WORKSHEET S-4  
PARTS III & IV

PART III - CBSA DATA

		1							
1	Enter the number of CBSAs where Medicare covered HHA services were provided during the cost reporting period.								1
2	List all CBSA codes where Medicare covered HHA services were provided during the cost reporting period								2

PART IV - PPS ACTIVITY DATA

		FULL PERIODS WITHOUT OUTLIERS	FULL PERIODS WITH OUTLIERS	LUPA PERIODS	PEP PERIODS	TOTAL				
		1	2	3	4	5				
1	SKILLED NURSING CARE VISITS									1
2	SKILLED NURSING CARE CHARGES									2
3	PHYSICAL THERAPY VISITS									3
4	PHYSICAL THERAPY VISIT CHARGES									4
5	OCCUPATIONAL THERAPY VISITS									5
6	OCCUPATIONAL THERAPY VISIT CHARGES									6
7	SPEECH-LANGUAGE PATHOLOGY VISITS									7
8	SPEECH-LANGUAGE PATHOLOGY VISIT CHARGES									8
9	MEDICAL SOCIAL SERVICE VISITS									9
10	MEDICAL SOCIAL SERVICE VISIT CHARGES									10
11	HOME HEALTH AIDE VISITS									11
12	HOME HEALTH AIDE VISIT CHARGES									12
13	TOTAL VISITS									13
14	OTHER CHARGES									14
15	TOTAL CHARGES									15
16	TOTAL NUMBER OF PERIODS									16
17	TOTAL NUMBER OF OUTLIER PERIODS									17
18	TOTAL NON-ROUTINE MEDICAL SUPPLY CHARGES									18

SNF - BASED HOSPICE STATISTICAL DATA	PROVIDER CCN: _____	PERIOD: _____	WORKSHEET S-5
	HOSPICE CCN: _____	FROM: _____ TO: _____	

PART I - ENROLLMENT DAYS

		TITLE XVIII MEDICARE	TITLE XIX MEDICAID	OTHER	TOTAL	
		1	2	3	4	
1	HOSPICE CONTINUOUS HOME CARE					1
2	HOSPICE ROUTINE HOME CARE					2
3	HOSPICE INPATIENT RESPITE CARE					3
4	HOSPICE GENERAL INPATIENT CARE					4
5	TOTAL HOSPICE DAYS					5

PART II - CONTRACTED SERVICES

		TITLE XVIII MEDICARE	TITLE XIX MEDICAID	OTHER	TOTAL	
		1	2	3	4	
1	HOSPICE INPATIENT RESPITE CARE					1
2	HOSPICE GENERAL INPATIENT CARE					2
3	TOTAL CONTRACTED HOSPICE DAYS					3

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

PROVIDER CCN:

PERIOD:

WORKSHEET A

FROM:

TO:

			SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1	2	3	4	5	
GENERAL SERVICE COST CENTERS								
1	0100	CAPITAL RELATED - BUILDINGS & FIXTURES						1
2	0200	CAPITAL RELATED - MOVABLE EQUIPMENT						2
3	0300	EMPLOYEE BENEFITS DEPARTMENT						3
4	0400	ADMINISTRATIVE AND GENERAL						4
5	0500	PLANT OP, MAINT & REPAIRS						5
6	0600	LAUNDRY AND LINEN SERVICE						6
7	0700	HOUSEKEEPING						7
8	0800	DIETARY						8
9	0900	NURSING ADMINISTRATION						9
10	1000	CENTRAL SERVICES AND SUPPLY						10
11	1100	PHARMACY						11
12	1200	MEDICAL RECORDS						12
13	1300	MEDICAL SOCIAL SERVICES						13
14	1400	ACTIVITIES PROGRAM						14
15	1500	QA & PERFORMANCE IMPROVEMENT PROGRAM						15
16	1600	TRAINING AND IN-SERVICE EDUCATION						16
17	1700	PATIENT TRANSPORTATION PART A						17
18	1800							18
INPATIENT ROUTINE NURSING COST CENTERS								
25	2500	SKILLED NURSING FACILITY						25
26	2600	NURSING FACILITY						26
27	2700	ICF/IID						27
ANCILLARY SERVICE COST CENTERS								
30	3000	RADIOLOGY - DIAGNOSTIC						30
31	3100	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY						31
32	3200	LABORATORY						32
33	3300	INTRAVENOUS THERAPY						33
34	3400	RESPIRATORY THERAPY						34
35	3500	PHYSICAL THERAPY						35
36	3600	OCCUPATIONAL THERAPY						36
37	3700	SPEECH LANGUAGE PATHOLOGIST						37
38	3800	AUDIOLOGY						38
39	3900	ELECTROCARDIOLOGY						39
40	4000	MEDICAL SUPPLIES CHARGED TO PATIENTS						40
41	4100	DRUGS: DRUGS CHARGED TO PATIENTS						41
42	4200	DRUGS: IV SOLUTIONS						42
43	4300	DENTAL CARE						43
44	4400	APPLIANCES AND EQUIPMENT						44
45	4500	BLOOD AND BLOOD PRODUCTS						45
46	4600	BLOOD TRANSFUSION/PROCESSING/STORAGE						46
47	4700							47

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES			PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET A	
			RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUST- MENTS	EXPENSES FOR COST ALLOCATION
			6	7	8	9
GENERAL SERVICE COST CENTERS						
1	0100	CAPITAL RELATED - BUILDINGS & FIXTURES				1
2	0200	CAPITAL RELATED - MOVABLE EQUIPMENT				2
3	0300	EMPLOYEE BENEFITS DEPARTMENT				3
4	0400	ADMINISTRATIVE AND GENERAL				4
5	0500	PLANT OP, MAINT & REPAIRS				5
6	0600	LAUNDRY AND LINEN SERVICE				6
7	0700	HOUSEKEEPING				7
8	0800	DIETARY				8
9	0900	NURSING ADMINISTRATION				9
10	1000	CENTRAL SERVICES AND SUPPLY				10
11	1100	PHARMACY				11
12	1200	MEDICAL RECORDS				12
13	1300	MEDICAL SOCIAL SERVICES				13
14	1400	ACTIVITIES PROGRAM				14
15	1500	QA & PERFORMANCE IMPROVEMENT PROGRAM				15
16	1600	TRAINING AND IN-SERVICE EDUCATION				16
17	1700	PATIENT TRANSPORTATION PART A				17
18	1800					18
INPATIENT ROUTINE NURSING COST CENTERS						
25	2500	SKILLED NURSING FACILITY				25
26	2600	NURSING FACILITY				26
27	2700	ICF/IID				27
ANCILLARY SERVICE COST CENTERS						
30	3000	RADIOLOGY - DIAGNOSTIC				30
31	3100	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY				31
32	3200	LABORATORY				32
33	3300	INTRAVENOUS THERAPY				33
34	3400	RESPIRATORY THERAPY				34
35	3500	PHYSICAL THERAPY				35
36	3600	OCCUPATIONAL THERAPY				36
37	3700	SPEECH LANGUAGE PATHOLOGIST				37
38	3800	AUDIOLOGY				38
39	3900	ELECTROCARDIOLOGY				39
40	4000	MEDICAL SUPPLIES CHARGED TO PATIENTS				40
41	4100	DRUGS: DRUGS CHARGED TO PATIENTS				41
42	4200	DRUGS: IV SOLUTIONS				42
43	4300	DENTAL CARE				43
44	4400	APPLIANCES AND EQUIPMENT				44
45	4500	BLOOD AND BLOOD PRODUCTS				45
46	4600	BLOOD TRANSFUSION/PROCESSING/STORAGE				46
47	4700					47

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

PROVIDER CCN:

PERIOD:

WORKSHEET A

FROM:

TO:

			SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1	2	3	4	5	
OUTPATIENT SERVICE COST CENTERS								
60	6000	SCREENING & PREVENTIVE SERVICES						60
61	6100	OUTPATIENT LABORATORY						61
62	6200	PORTABLE X-RAY SERVICES						62
63	6300	OUTPATIENT DURABLE MEDICAL EQUIPMENT						63
64	6400							64
OUTPATIENT REIMBURSABLE COST CENTERS								
70	7000	HOME HEALTH AGENCY						70
71	7100	AMBULANCE						71
72	7200	HOSPICE						72
73	7300	CORF						73
74	7400	OPT						74
75	7500	OOT						75
76	7600	OSP						76
77	7700							77
COST REIMBURSED SERVICES COST CENTERS								
80	8000	PREVENTIVE VACCINES						80
81	8100							81
89		SUBTOTAL						89
NONREIMBURSABLE COST CENTERS								
90	9000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN						90
91	9100	NONPAID WORKERS						91
92	9200	PHYSICIAN PRIVATE OFFICES						92
93	9300							93
100		TOTAL						100

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

PROVIDER CCN:

PERIOD:

WORKSHEET A

FROM:

TO:

			RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUST- MENTS	EXPENSES FOR COST ALLOCATION	
			6	7	8	9	
OUTPATIENT SERVICE COST CENTERS							
60	6000	SCREENING & PREVENTIVE SERVICES					60
61	6100	OUTPATIENT LABORATORY					61
62	6200	PORTABLE X-RAY SERVICES					62
63	6300	OUTPATIENT DURABLE MEDICAL EQUIPMENT					63
64	6400						64
OUTPATIENT REIMBURSABLE COST CENTERS							
70	7000	HOME HEALTH AGENCY					70
71	7100	AMBULANCE					71
72	7200	HOSPICE					72
73	7300	CORF					73
74	7400	OPT					74
75	7500	OOT					75
76	7600	OSP					76
77	7700						77
COST REIMBURSED SERVICES COST CENTERS							
80	8000	PREVENTIVE VACCINES					80
81	8100						81
89		SUBTOTAL					89
NONREIMBURSABLE COST CENTERS							
90	9000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN					90
91	9100	NONPAID WORKERS					91
92	9200	PHYSICIAN PRIVATE OFFICES					92
93	9300						93
100		TOTAL					100



RECLASSIFICATIONS

PROVIDER CCN:  
\_\_\_\_\_PERIOD:  
FROM: \_\_\_\_\_  
TO: \_\_\_\_\_

WORKSHEET A-6

	EXPLANATION OF RECLASSIFICATION 1	CODE 2	INCREASES				DECREASES				
			COST CENTER 3	LINE # 4	SALARY 5	OTHER 6	COST CENTER 7	LINE # 8	SALARY 9	OTHER 10	
1											1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
500	TOTAL RECLASSIFICATIONS										500

RECONCILIATION OF CAPITAL COST CENTERS	PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET A-7
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PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

		BEGINNING BALANCE	ACQUISITIONS			DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
			PURCHASES	DONATIONS	TOTAL				
		1	2	3	4	5	6	7	
1	LAND								1
2	LAND IMPROVEMENTS								2
3	BUILDINGS AND FIXTURES								3
4	BUILDING IMPROVEMENTS								4
5	FIXED EQUIPMENT								5
6	MOVABLE EQUIPMENT								6
7	SUBTOTAL								7
8	RECONCILING ITEMS								8
9	TOTAL								9

PART II - RECONCILIATION OF CAPTIAL COST CENTERS (SUMMARY OF CAPITAL)

		DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COSTS	TOTAL	
		1	2	3	4	5	6	7	
1	CAPITAL RELATED COSTS - BUILDINGS & FIXTURES								1
2	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT								2
3	TOTAL								3

## ADJUSTMENTS TO EXPENSES

PROVIDER CCN:

PERIOD:

WORKSHEET A-8

FROM:

TO:

	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	WORKSHEET A	
				COST CENTER	LINE NO.
1		2	3	4	5
1	INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTER 2)				1
2	TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS PUB. 15-1, CHAPTER 8)				2
3	REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)				3
4	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTER 8)				4
5	TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)				5
6	TELEVISION AND RADIO SERVICES (CMS PUB. 15-1, CHAPTER 21)				6
7	PARKING LOT (CMS PUB. 15-1, CHAPTER 21)				7
8	REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTMENT	WKST A-8-2			8
9	SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)				9
10	RELATED ORGANIZATION AND HOME OFFICE COST TRANSACTIONS (CMS PUB. 15-1, CHAPTER 10)	WKST A-8-1			10
11	LAUNDRY AND LINEN SERVICE				11
12	REVENUE - EMPLOYEE MEALS				12
13	COST OF MEALS - GUESTS				13
14	SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS				14
15	SALE OF DRUGS TO OTHER THAN PATIENTS				15
16	REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS				16
17	VENDING MACHINES				17
18	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHARGES (CMS PUB. 15-1, CHAPTER 21)				18
19	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO REPAY MEDICARE OVERPAYMENTS				19
20	DEPRECIATION--BUILDINGS AND FIXTURES			CRC-B&F	1
21	DEPRECIATION--MOVABLE EQUIPMENT			CRC-ME	2
22	SHORT TERM INPATIENT HOSPICE CARE				22
23	HOSPICE NON-CORE CONTRACTED SERVICES				23
24					24
25					25
26					26
27					27
28					28
29					29
30					30
100	TOTAL				100

RELATED ORGANIZATIONS AND HOME OFFICE COSTS	PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET A-8-1 PARTS I & II
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PART I - COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS

	WORKSHEET A COST CENTER		EXPENSE ITEM	LINE # ON PART II	AMOUNT ALLOWABLE IN COST	AMOUNT INCLUDED IN WKST. A, COL. 9	NET ADJUSTMENT	
	LINE #	DESCRIPTION						
	1	2		4	5	6	7	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
100	TOTAL							100

PART II - INTERRELATIONSHIP BETWEEN RELATED ORGANIZATIONS AND /OR HOME OFFICE

	INTERRELA- TIONSHIP INDICATOR	INTERRELATIONSHIP DESCRIPTION (IF COLUMN 1 = G)	NAME	PERCENTAGE OF OWNERSHIP	RELATED ORGANIZATIONS				
					NAME	MEDICARE CCN OR HOME OFFICE #	PERCENTAGE OF OWNERSHIP	TYPE OF BUSINESS	
	1	2	3	4	5	6	7	8	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
50									50

PROVIDER - BASED PHYSICIAN ADJUSTMENTS							PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET A-8-2	
--	--	--	--	--	--	--	------------------------	-------------------------------------	-----------------	--

	WKST A LINE NO.	SPECIALTY / PHYSICIAN IDENTIFIER	TOTAL REMUNERATION	PROFESSIONAL COMPONENT	PROVIDER COMPONENT	RCE AMOUNT	ACTUAL HOURS		UNADJUSTED RCE LIMIT	FIVE PERCENT OF UNADJUSTED RCE LIMIT	
							PROFESSIONAL SERVICES	PROVIDER SERVICES			
	1	2	3	4	5	6	7	8	9	10	
1											1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
100		TOTAL									100

	WKST A LINE NO.	SPECIALTY / PHYSICIAN IDENTIFIER	MEMBERSHIPS & CONTINUING ED		MALPRACTICE INSURANCE		ADJUSTED RCE LIMIT	RCE DISALLOW- ANCE	ADJUSTMENT		
			COST	PROVIDER COMPONENT	COST	PROVIDER COMPONENT					
	1	2	11	12	13	14	15	16	17		
1											1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
100		TOTAL									100

## ALLOCATION OF GENERAL SERVICES COSTS

PROVIDER CCN:

PERIOD:

FROM:

TO:

WORKSHEET B

PART I

		NET EXPENSES FOR COST ALLOCATION	CRC- B&F	CRC- ME	EMPLOYEE BENEFITS DEPARTMENT	SUBTOTAL	A&G	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1	2	3	3A	4	5	6	
GENERAL SERVICE COST CENTERS										
1	CAPITAL RELATED - BUILDINGS & FIXTURES									1
2	CAPITAL RELATED - MOVABLE EQUIPMENT									2
3	EMPLOYEE BENEFITS DEPARTMENT									3
4	ADMINISTRATIVE AND GENERAL									4
5	PLANT OP, MAINT & REPAIRS									5
6	LAUNDRY AND LINEN SERVICE									6
7	HOUSEKEEPING									7
8	DIETARY									8
9	NURSING ADMINISTRATION									9
10	CENTRAL SERVICES AND SUPPLY									10
11	PHARMACY									11
12	MEDICAL RECORDS									12
13	MEDICAL SOCIAL SERVICES									13
14	ACTIVITIES PROGRAM									14
15	QA & PERFORMANCE IMPROVEMENT PROGRAM									15
16	TRAINING AND IN-SERVICE EDUCATION									16
17	PATIENT TRANSPORTATION PART A									17
18										18
INPATIENT ROUTINE NURSING COST CENTERS										
25	SKILLED NURSING FACILITY									25
26	NURSING FACILITY									26
27	ICF/IID									27
ANCILLARY SERVICE COST CENTERS										
30	RADIOLOGY - DIAGNOSTIC									30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY									31
32	LABORATORY									32
33	INTRAVENOUS THERAPY									33
34	RESPIRATORY THERAPY									34
35	PHYSICAL THERAPY									35
36	OCCUPATIONAL THERAPY									36
37	SPEECH LANGUAGE PATHOLOGIST									37
38	AUDIOLOGY									38
39	ELECTROCARDIOLOGY									39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS									40
41	DRUGS: DRUGS CHARGED TO PATIENTS									41
42	DRUGS: IV SOLUTIONS									42
43	DENTAL CARE									43
44	APPLIANCES AND EQUIPMENT									44
45	BLOOD AND BLOOD PRODUCTS									45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE									46
47										47

## ALLOCATION OF GENERAL SERVICES COSTS

PROVIDER CCN:

PERIOD:

FROM: \_\_\_\_\_

TO: \_\_\_\_\_

WORKSHEET B

PART I

		NET EXPENSES FOR COST ALLOCATION	CRC- B&F	CRC- ME	EMPLOYEE BENEFITS DEPARTMENT	SUBTOTAL	A&G	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE
		0	1	2	3	3A	4	5	6
OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES								60
61	OUTPATIENT LABORATORY								61
62	PORTABLE X-RAY SERVICES								62
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT								63
64									64
OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY								70
71	AMBULANCE								71
72	HOSPICE								72
73	CORF								73
74	OPT								74
75	OOT								75
76	OSP								76
77									77
COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES								80
81									81
89	SUBTOTAL								89
NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN								90
91	NONPAID WORKERS								91
92	PHYSICIAN PRIVATE OFFICES								92
93									93
98	CROSS FOOT ADJUSTMENTS								98
99	NEGATIVE COST CENTER								99
100	TOTAL								100

## ALLOCATION OF GENERAL SERVICES COSTS

PROVIDER CCN:

PERIOD:

FROM:

TO:

WORKSHEET B

PART I

		HOUSE-KEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICE	ACTIVITIES PROGRAM	
		7	8	9	10	11	12	13	14	
GENERAL SERVICE COST CENTERS										
1	CAPITAL RELATED - BUILDINGS & FIXTURES									1
2	CAPITAL RELATED - MOVABLE EQUIPMENT									2
3	EMPLOYEE BENEFITS DEPARTMENT									3
4	ADMINISTRATIVE AND GENERAL									4
5	PLANT OP, MAINT & REPAIRS									5
6	LAUNDRY AND LINEN SERVICE									6
7	HOUSEKEEPING									7
8	DIETARY									8
9	NURSING ADMINISTRATION									9
10	CENTRAL SERVICES AND SUPPLY									10
11	PHARMACY									11
12	MEDICAL RECORDS									12
13	MEDICAL SOCIAL SERVICES									13
14	ACTIVITIES PROGRAM									14
15	QA & PERFORMANCE IMPROVEMENT PROGRAM									15
16	TRAINING AND IN-SERVICE EDUCATION									16
17	PATIENT TRANSPORTATION PART A									17
18										18
INPATIENT ROUTINE NURSING COST CENTERS										
25	SKILLED NURSING FACILITY									25
26	NURSING FACILITY									26
27	ICF/IID									27
ANCILLARY SERVICE COST CENTERS										
30	RADIOLOGY - DIAGNOSTIC									30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY									31
32	LABORATORY									32
33	INTRAVENOUS THERAPY									33
34	RESPIRATORY THERAPY									34
35	PHYSICAL THERAPY									35
36	OCCUPATIONAL THERAPY									36
37	SPEECH LANGUAGE PATHOLOGIST									37
38	AUDIOLOGY									38
39	ELECTROCARDIOLOGY									39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS									40
41	DRUGS: DRUGS CHARGED TO PATIENTS									41
42	DRUGS: IV SOLUTIONS									42
43	DENTAL CARE									43
44	APPLIANCES AND EQUIPMENT									44
45	BLOOD AND BLOOD PRODUCTS									45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE									46
47										47



## ALLOCATION OF GENERAL SERVICES COSTS

PROVIDER CCN:

PERIOD:

FROM: \_\_\_\_\_

TO: \_\_\_\_\_

WORKSHEET B

PART I

		HOUSE-KEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICE	ACTIVITIES PROGRAM
		7	8	9	10	11	12	13	14
OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES								60
61	OUTPATIENT LABORATORY								61
62	PORTABLE X-RAY SERVICES								62
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT								63
64									64
OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY								70
71	AMBULANCE								71
72	HOSPICE								72
73	CORF								73
74	OPT								74
75	OOT								75
76	OSP								76
77									77
COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES								80
81									81
89	SUBTOTAL								89
NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN								90
91	NONPAID WORKERS								91
92	PHYSICIAN PRIVATE OFFICES								92
93									93
98	CROSS FOOT ADJUSTMENTS								98
99	NEGATIVE COST CENTER								99
100	TOTAL								100

## ALLOCATION OF GENERAL SERVICES COSTS

PROVIDER CCN:

PERIOD:

FROM:

TO:

WORKSHEET B

PART I

		QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER GENERAL SERVICE	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
		15	16	17	18	19	20	21	
GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES								1
2	CAPITAL RELATED - MOVABLE EQUIPMENT								2
3	EMPLOYEE BENEFITS DEPARTMENT								3
4	ADMINISTRATIVE AND GENERAL								4
5	PLANT OP, MAINT & REPAIRS								5
6	LAUNDRY AND LINEN SERVICE								6
7	HOUSEKEEPING								7
8	DIETARY								8
9	NURSING ADMINISTRATION								9
10	CENTRAL SERVICES AND SUPPLY								10
11	PHARMACY								11
12	MEDICAL RECORDS								12
13	MEDICAL SOCIAL SERVICES								13
14	ACTIVITIES PROGRAM								14
15	QA & PERFORMANCE IMPROVEMENT PROGRAM								15
16	TRAINING AND IN-SERVICE EDUCATION								16
17	PATIENT TRANSPORTATION PART A								17
18									18
INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY								25
26	NURSING FACILITY								26
27	ICF/IID								27
ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC								30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY								31
32	LABORATORY								32
33	INTRAVENOUS THERAPY								33
34	RESPIRATORY THERAPY								34
35	PHYSICAL THERAPY								35
36	OCCUPATIONAL THERAPY								36
37	SPEECH LANGUAGE PATHOLOGIST								37
38	AUDIOLOGY								38
39	ELECTROCARDIOLOGY								39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS								40
41	DRUGS: DRUGS CHARGED TO PATIENTS								41
42	DRUGS: IV SOLUTIONS								42
43	DENTAL CARE								43
44	APPLIANCES AND EQUIPMENT								44
45	BLOOD AND BLOOD PRODUCTS								45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE								46
47									47

## ALLOCATION OF GENERAL SERVICES COSTS

PROVIDER CCN:

PERIOD:

FROM: \_\_\_\_\_

TO: \_\_\_\_\_

WORKSHEET B

PART I

		QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER GENERAL SERVICE	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
		15	16	17	18	19	20	21	
OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES								60
61	OUTPATIENT LABORATORY								61
62	PORTABLE X-RAY SERVICES								62
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT								63
64									64
OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY								70
71	AMBULANCE								71
72	HOSPICE								72
73	CORF								73
74	OPT								74
75	OOT								75
76	OSP								76
74									77
COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES								80
81									81
89	SUBTOTAL								89
NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN								90
91	NONPAID WORKERS								91
92	PHYSICIAN PRIVATE OFFICES								92
93									93
98	CROSS FOOT ADJUSTMENTS								98
99	NEGATIVE COST CENTER								99
100	TOTAL								100

ALLOCATION OF CAPITAL RELATED COSTS						PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET B PART II		
		DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC- B&F	CRC- ME	SUBTOTAL	EMPLOYEE BENEFITS DEPARTMENT	A&G	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1	2	2A	3	4	5	6	
GENERAL SERVICE COST CENTERS										
1	CAPITAL RELATED - BUILDINGS & FIXTURES									1
2	CAPITAL RELATED - MOVABLE EQUIPMENT									2
3	EMPLOYEE BENEFITS DEPARTMENT									3
4	ADMINISTRATIVE AND GENERAL									4
5	PLANT OP, MAINT & REPAIRS									5
6	LAUNDRY AND LINEN SERVICE									6
7	HOUSEKEEPING									7
8	DIETARY									8
9	NURSING ADMINISTRATION									9
10	CENTRAL SERVICES AND SUPPLY									10
11	PHARMACY									11
12	MEDICAL RECORDS									12
13	MEDICAL SOCIAL SERVICES									13
14	ACTIVITIES PROGRAM									14
15	QA & PERFORMANCE IMPROVEMENT PROGRAM									15
16	TRAINING AND IN-SERVICE EDUCATION									16
17	PATIENT TRANSPORTATION PART A									17
18										18
INPATIENT ROUTINE NURSING COST CENTERS										
25	SKILLED NURSING FACILITY									25
26	NURSING FACILITY									26
27	ICF/IID									27
ANCILLARY SERVICE COST CENTERS										
30	RADIOLOGY - DIAGNOSTIC									30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY									31
32	LABORATORY									32
33	INTRAVENOUS THERAPY									33
34	RESPIRATORY THERAPY									34
35	PHYSICAL THERAPY									35
36	OCCUPATIONAL THERAPY									36
37	SPEECH LANGUAGE PATHOLOGIST									37
38	AUDIOLOGY									38
39	ELECTROCARDIOLOGY									39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS									40
41	DRUGS: DRUGS CHARGED TO PATIENTS									41
42	DRUGS: IV SOLUTIONS									42
43	DENTAL CARE									43
44	APPLIANCES AND EQUIPMENT									44
45	BLOOD AND BLOOD PRODUCTS									45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE									46
47										47

## ALLOCATION OF CAPITAL RELATED COSTS

PROVIDER CCN:

PERIOD:

FROM: \_\_\_\_\_

TO: \_\_\_\_\_

WORKSHEET B  
PART II

		DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC- B&F	CRC- ME	SUBTOTAL	EMPLOYEE BENEFITS DEPARTMENT	A&G	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1	2	2A	3	4	5	6	
	OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES									60
61	OUTPATIENT LABORATORY									61
62	PORTABLE X-RAY SERVICES									62
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT									63
64										64
	OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY									70
71	AMBULANCE									71
72	HOSPICE									72
73	CORF									73
74	OPT									74
75	OOT									75
76	OSP									76
77										77
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES									80
81										81
89	SUBTOTAL									89
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN									90
91	NONPAID WORKERS									91
92	PHYSICIAN PRIVATE OFFICES									92
93										93
98	CROSS FOOT ADJUSTMENTS									98
99	NEGATIVE COST CENTER									99
100	TOTAL									100

ALLOCATION OF CAPITAL RELATED COSTS						PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET B PART II	
		HOUSE-KEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICE	ACTIVITIES PROGRAM
		7	8	9	10	11	12	13	14
GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES								1
2	CAPITAL RELATED - MOVABLE EQUIPMENT								2
3	EMPLOYEE BENEFITS DEPARTMENT								3
4	ADMINISTRATIVE AND GENERAL								4
5	PLANT OP, MAINT & REPAIRS								5
6	LAUNDRY AND LINEN SERVICE								6
7	HOUSEKEEPING								7
8	DIETARY								8
9	NURSING ADMINISTRATION								9
10	CENTRAL SERVICES AND SUPPLY								10
11	PHARMACY								11
12	MEDICAL RECORDS								12
13	MEDICAL SOCIAL SERVICES								13
14	ACTIVITIES PROGRAM								14
15	QA & PERFORMANCE IMPROVEMENT PROGRAM								15
16	TRAINING AND IN-SERVICE EDUCATION								16
17	PATIENT TRANSPORTATION PART A								17
18									18
INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY								25
26	NURSING FACILITY								26
27	ICF/IID								27
ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC								30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY								31
32	LABORATORY								32
33	INTRAVENOUS THERAPY								33
34	RESPIRATORY THERAPY								34
35	PHYSICAL THERAPY								35
36	OCCUPATIONAL THERAPY								36
37	SPEECH LANGUAGE PATHOLOGIST								37
38	AUDIOLOGY								38
39	ELECTROCARDIOLOGY								39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS								40
41	DRUGS: DRUGS CHARGED TO PATIENTS								41
42	DRUGS: IV SOLUTIONS								42
43	DENTAL CARE								43
44	APPLIANCES AND EQUIPMENT								44
45	BLOOD AND BLOOD PRODUCTS								45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE								46
47									47

## ALLOCATION OF CAPITAL RELATED COSTS

PROVIDER CCN:

PERIOD:

FROM: \_\_\_\_\_

TO: \_\_\_\_\_

WORKSHEET B  
PART II

		HOUSE-KEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICE	ACTIVITIES PROGRAM
		7	8	9	10	11	12	13	14
OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES								60
61	OUTPATIENT LABORATORY								61
62	PORTABLE X-RAY SERVICES								62
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT								63
64									64
OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY								70
71	AMBULANCE								71
72	HOSPICE								72
73	CORF								73
74	OPT								74
75	OOT								75
76	OSP								76
77									77
COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES								80
81									81
89	SUBTOTAL								89
NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN								90
91	NONPAID WORKERS								91
92	PHYSICIAN PRIVATE OFFICES								92
93									93
98	CROSS FOOT ADJUSTMENTS								98
99	NEGATIVE COST CENTER								99
100	TOTAL								100

ALLOCATION OF CAPITAL RELATED COSTS						PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET B PART II	
		QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER GENERAL SERVICE	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
		15	16	17	18	19	20	21	
GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES								1
2	CAPITAL RELATED - MOVABLE EQUIPMENT								2
3	EMPLOYEE BENEFITS DEPARTMENT								3
4	ADMINISTRATIVE AND GENERAL								4
5	PLANT OP, MAINT & REPAIRS								5
6	LAUNDRY AND LINEN SERVICE								6
7	HOUSEKEEPING								7
8	DIETARY								8
9	NURSING ADMINISTRATION								9
10	CENTRAL SERVICES AND SUPPLY								10
11	PHARMACY								11
12	MEDICAL RECORDS								12
13	MEDICAL SOCIAL SERVICES								13
14	ACTIVITIES PROGRAM								14
15	QA & PERFORMANCE IMPROVEMENT PROGRAM								15
16	TRAINING AND IN-SERVICE EDUCATION								16
17	PATIENT TRANSPORTATION PART A								17
18									18
INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY								25
26	NURSING FACILITY								26
27	ICF/IID								27
ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC								30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY								31
32	LABORATORY								32
33	INTRAVENOUS THERAPY								33
34	RESPIRATORY THERAPY								34
35	PHYSICAL THERAPY								35
36	OCCUPATIONAL THERAPY								36
37	SPEECH LANGUAGE PATHOLOGIST								37
38	AUDIOLOGY								38
39	ELECTROCARDIOLOGY								39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS								40
41	DRUGS: DRUGS CHARGED TO PATIENTS								41
42	DRUGS: IV SOLUTIONS								42
43	DENTAL CARE								43
44	APPLIANCES AND EQUIPMENT								44
45	BLOOD AND BLOOD PRODUCTS								45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE								46
47									47



ALLOCATION OF CAPITAL RELATED COSTS						PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET B PART II	
		QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER GENERAL SERVICE	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
		15	16	17	18	19	20	21	
OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES								60
61	OUTPATIENT LABORATORY								61
62	PORTABLE X-RAY SERVICES								62
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT								63
64									64
OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY								70
71	AMBULANCE								71
72	HOSPICE								72
73	CORF								73
74	OPT								74
75	OOT								75
76	OSP								76
77									77
COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES								80
81									81
89	SUBTOTAL								89
NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN								90
91	NONPAID WORKERS								91
92	PHYSICIAN PRIVATE OFFICES								92
93									93
98	CROSS FOOT ADJUSTMENTS								98
99	NEGATIVE COST CENTER								99
100	TOTAL								100

COST ALLOCATIONS - STATISTICAL BASES						PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET B-1	
		CRC-B&F (SQUARE FEET)	CRC-ME (DOLLAR VALUE)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCILIATION	A&G (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	
		1	2	3	4A	4	5	6	
GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES								1
2	CAPITAL RELATED - MOVABLE EQUIPMENT								2
3	EMPLOYEE BENEFITS DEPARTMENT								3
4	ADMINISTRATIVE AND GENERAL								4
5	PLANT OP, MAINT & REPAIRS								5
6	LAUNDRY AND LINEN SERVICE								6
7	HOUSEKEEPING								7
8	DIETARY								8
9	NURSING ADMINISTRATION								9
10	CENTRAL SERVICES AND SUPPLY								10
11	PHARMACY								11
12	MEDICAL RECORDS								12
13	MEDICAL SOCIAL SERVICES								13
14	ACTIVITIES PROGRAM								14
15	QA & PERFORMANCE IMPROVEMENT PROGRAM								15
16	TRAINING AND IN-SERVICE EDUCATION								16
17	PATIENT TRANSPORTATION PART A								17
18									18
INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY								25
26	NURSING FACILITY								26
27	ICF/IID								27
ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC								30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY								31
32	LABORATORY								32
33	INTRAVENOUS THERAPY								33
34	RESPIRATORY THERAPY								34
35	PHYSICAL THERAPY								35
36	OCCUPATIONAL THERAPY								36
37	SPEECH LANGUAGE PATHOLOGIST								37
38	AUDIOLOGY								38
39	ELECTROCARDIOLOGY								39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS								40
41	DRUGS: DRUGS CHARGED TO PATIENTS								41
42	DRUGS: IV SOLUTIONS								42
43	DENTAL CARE								43
44	APPLIANCES AND EQUIPMENT								44
45	BLOOD AND BLOOD PRODUCTS								45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE								46
47									47

## COST ALLOCATIONS - STATISTICAL BASES

PROVIDER CCN:

PERIOD:

FROM: \_\_\_\_\_

TO: \_\_\_\_\_

WORKSHEET B-1

		CRC- B&F (SQUARE FEET)	CRC- ME (DOLLAR VALUE)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCIL- IATION	A&G (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	
		1	2	3	4A	4	5	6	
OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES								60
61	OUTPATIENT LABORATORY								61
62	PORTABLE X-RAY SERVICES								62
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT								63
64									64
OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY								70
71	AMBULANCE								71
72	HOSPICE								72
73	CORF								73
74	OPT								74
75	OOT								75
76	OSP								76
77									77
COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES								80
81									81
89	SUBTOTAL								89
NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN								90
91	NONPAID WORKERS								91
92	PHYSICIAN PRIVATE OFFICES								92
93									93
98	CROSS FOOT ADJUSTMENT								98
99	NEGATIVE COST CENTER								99
102	COST TO BE ALLOCATED - WKST B, PART I								102
103	UNIT COST MULTIPLIER - WKST B, PART I								103
104	COST TO BE ALLOCATED - WKST B, PART II								104
105	UNIT COST MULTIPLIER - WKST B, PART II								105

COST ALLOCATIONS - STATISTICAL BASES						PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET B-1		
		HOUSE-KEEPING (HOURS OF SERVICE)	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT <i>NURS</i> HRS)	CENTRAL SERVICE & SUPPLY (COSTED REQUIS)	PHARMACY (COSTED REQUIS)	MEDICAL RECORDS (TIME SPENT)	MEDICAL SOCIAL SERVICE (TIME SPENT)	ACTIVITIES PROGRAM (TIME SPENT)	
		7	8	9	10	11	12	13	14	
GENERAL SERVICE COST CENTERS										
1	CAPITAL RELATED - BUILDINGS & FIXTURES									1
2	CAPITAL RELATED - MOVABLE EQUIPMENT									2
3	EMPLOYEE BENEFITS DEPARTMENT									3
4	ADMINISTRATIVE AND GENERAL									4
5	PLANT OP, MAINT & REPAIRS									5
6	LAUNDRY AND LINEN SERVICE									6
7	HOUSEKEEPING									7
8	DIETARY									8
9	NURSING ADMINISTRATION									9
10	CENTRAL SERVICES AND SUPPLY									10
11	PHARMACY									11
12	MEDICAL RECORDS									12
13	MEDICAL SOCIAL SERVICES									13
14	ACTIVITIES PROGRAM									14
15	QA & PERFORMANCE IMPROVEMENT PROGRAM									15
16	TRAINING AND IN-SERVICE EDUCATION									16
17	PATIENT TRANSPORTATION PART A									17
18										18
INPATIENT ROUTINE NURSING COST CENTERS										
25	SKILLED NURSING FACILITY									25
26	NURSING FACILITY									26
27	ICF/IID									27
ANCILLARY SERVICE COST CENTERS										
30	RADIOLOGY - DIAGNOSTIC									30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY									31
32	LABORATORY									32
33	INTRAVENOUS THERAPY									33
34	RESPIRATORY THERAPY									34
35	PHYSICAL THERAPY									35
36	OCCUPATIONAL THERAPY									36
37	SPEECH LANGUAGE PATHOLOGIST									37
38	AUDIOLOGY									38
39	ELECTROCARDIOLOGY									39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS									40
41	DRUGS: DRUGS CHARGED TO PATIENTS									41
42	DRUGS: IV SOLUTIONS									42
43	DENTAL CARE									43
44	APPLIANCES AND EQUIPMENT									44
45	BLOOD AND BLOOD PRODUCTS									45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE									46
47										47

## COST ALLOCATIONS - STATISTICAL BASES

PROVIDER CCN:

PERIOD:

FROM: \_\_\_\_\_

TO: \_\_\_\_\_

WORKSHEET B-1

		HOUSE-KEEPING (HOURS OF SERVICE)	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT <i>NURS</i> HRS)	CENTRAL SERVICE & SUPPLY (COSTED REQUIS)	PHARMACY (COSTED REQUIS)	MEDICAL RECORDS (TIME SPENT)	MEDICAL SOCIAL SERVICE (TIME SPENT)	ACTIVITIES PROGRAM (TIME SPENT)
		7	8	9	10	11	12	13	14
OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES								60
61	OUTPATIENT LABORATORY								61
62	PORTABLE X-RAY SERVICES								62
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT								63
64									64
OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY								70
71	AMBULANCE								71
72	HOSPICE								72
73	CORF								73
74	OPT								74
75	OOT								75
76	OSP								76
77									77
COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES								80
81									81
89	SUBTOTAL								89
NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN								90
91	NONPAID WORKERS								91
92	PHYSICIAN PRIVATE OFFICES								92
93									93
98	CROSS FOOT ADJUSTMENT								98
99	NEGATIVE COST CENTER								99
102	COST TO BE ALLOCATED - WKST B, PART I								102
103	UNIT COST MULTIPLIER - WKST B, PART I								103
104	COST TO BE ALLOCATED - WKST B, PART II								104
105	UNIT COST MULTIPLIER - WKST B, PART II								105

COST ALLOCATIONS - STATISTICAL BASES						PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET B-1	
		QUALITY & IMPROV PGM (TIME SPENT)	TRAINING & IN-SERVICE EDUCATION (TIME SPENT)	PATIENT TRANSPORT PART A (NUMBER OF <i>TRANSPORTS</i> )	OTHER GENERAL SERVICE (SPECIFY)				
		15	16	17	18				
GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES								1
2	CAPITAL RELATED - MOVABLE EQUIPMENT								2
3	EMPLOYEE BENEFITS DEPARTMENT								3
4	ADMINISTRATIVE AND GENERAL								4
5	PLANT OP, MAINT & REPAIRS								5
6	LAUNDRY AND LINEN SERVICE								6
7	HOUSEKEEPING								7
8	DIETARY								8
9	NURSING ADMINISTRATION								9
10	CENTRAL SERVICES AND SUPPLY								10
11	PHARMACY								11
12	MEDICAL RECORDS								12
13	MEDICAL SOCIAL SERVICES								13
14	ACTIVITIES PROGRAM								14
15	QA & PERFORMANCE IMPROVEMENT PROGRAM								15
16	TRAINING AND IN-SERVICE EDUCATION								16
17	PATIENT TRANSPORTATION PART A								17
18									18
INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY								25
26	NURSING FACILITY								26
27	ICF/IID								27
ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC								30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY								31
32	LABORATORY								32
33	INTRAVENOUS THERAPY								33
34	RESPIRATORY THERAPY								34
35	PHYSICAL THERAPY								35
36	OCCUPATIONAL THERAPY								36
37	SPEECH LANGUAGE PATHOLOGIST								37
38	AUDIOLOGY								38
39	ELECTROCARDIOLOGY								39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS								40
41	DRUGS: DRUGS CHARGED TO PATIENTS								41
42	DRUGS: IV SOLUTIONS								42
43	DENTAL CARE								43
44	APPLIANCES AND EQUIPMENT								44
45	BLOOD AND BLOOD PRODUCTS								45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE								46
47									47

## COST ALLOCATIONS - STATISTICAL BASES

PROVIDER CCN:

PERIOD:

WORKSHEET B-1

FROM:

TO:

		QUALITY & IMPROV PGM (TIME SPENT)	TRAINING & IN-SERVICE EDUCATION (TIME SPENT)	PATIENT TRANSPORT PART A (NUMBER OF <i>TRANSPORTS</i> )	OTHER GENERAL SERVICE (SPECIFY)					
		15	16	17	18					
OUTPATIENT SERVICE COST CENTERS										
60	SCREENING & PREVENTIVE SERVICES									60
61	OUTPATIENT LABORATORY									61
62	PORTABLE X-RAY SERVICES									62
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT									63
64										64
OUTPATIENT REIMBURSABLE COST CENTERS										
70	HOME HEALTH AGENCY									70
71	AMBULANCE									71
72	HOSPICE									72
73	CORF									73
74	OPT									74
75	OOT									75
76	OSP									76
77										77
COST REIMBURSED SERVICES COST CENTERS										
80	PREVENTIVE VACCINES									80
81										81
89	SUBTOTAL									89
NONREIMBURSABLE COST CENTERS										
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN									90
91	NONPAID WORKERS									91
92	PHYSICIAN PRIVATE OFFICES									92
93										93
98	CROSS FOOT ADJUSTMENT									98
99	NEGATIVE COST CENTER									99
102	COST TO BE ALLOCATED - WKST B, PART I									102
103	UNIT COST MULTIPLIER - WKST B, PART I									103
104	COST TO BE ALLOCATED - WKST B, PART II									104
105	UNIT COST MULTIPLIER - WKST B, PART II									105

POST STEP - DOWN ADJUSTMENTS	PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET B-2
------------------------------	------------------------	-------------------------------------	---------------

	DESCRIPTION	WORKSHEET B PART NUMBER	WORKSHEET B LINE NUMBER	AMOUNT	
	1	2	3	4	
1					1
2					2
3					3
4					4
5					5
6					6
7					7
8					8
9					9
10					10
11					11
12					12
13					13
14					14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38
39					39
40					40
41					41
42					42
43					43
44					44
45					45
46					46
47					47
48					48
49					49
50					50



RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

PROVIDER CCN:

PERIOD:

WORKSHEET C

FROM: \_\_\_\_\_

TO: \_\_\_\_\_

		TOTAL COST	CHARGES			COST TO CHARGE RATIO	
			TOTAL CHARGES	RECLASS- IFICATIONS	RECLASSIFIED CHARGES		
			1	2	3		
INPATIENT ROUTINE NURSING COST CENTERS							
25	SKILLED NURSING FACILITY						25
26	NURSING FACILITY						26
27	ICF/IID						27
ANCILLARY SERVICE COST CENTERS							
30	RADIOLOGY - DIAGNOSTIC						30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY						31
32	LABORATORY						32
33	INTRAVENOUS THERAPY						33
34	RESPIRATORY THERAPY						34
35	PHYSICAL THERAPY						35
36	OCCUPATIONAL THERAPY						36
37	SPEECH LANGUAGE PATHOLOGIST						37
38	AUDIOLOGY						38
39	ELECTROCARDIOLOGY						39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS						40
41	DRUGS: DRUGS CHARGED TO PATIENTS						41
42	DRUGS: IV SOLUTIONS						42
43	DENTAL CARE						43
44	APPLIANCES AND EQUIPMENT						44
45	BLOOD AND BLOOD PRODUCTS						45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE						46
47							47
OUTPATIENT SERVICE COST CENTERS							
64							64
OUTPATIENT REIMBURSABLE COST CENTERS							
71	AMBULANCE						71
COST REIMBURSED SERVICES COST CENTERS							
80	PREVENTIVE VACCINES						80
81							81
100	TOTAL						100

RECLASSIFICATIONS OF CHARGES	PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET C-6
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	EXPLANATION OF RECLASSIFICATION	CODE	INCREASES			DECREASES			
			WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT	WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT	
	1	2	3	4	5	6	7	8	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
500	TOTAL RECLASSIFICATIONS								500

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS				PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET D
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SELECT PROGRAM	<input type="checkbox"/> TITLE V	<input type="checkbox"/> TITLE XVIII	<input type="checkbox"/> TITLE XIX
SELECT COMPONENT	<input type="checkbox"/> SNF	<input type="checkbox"/> NF	<input type="checkbox"/> ICF / IID

		RATIO OF COST TO CHARGES	HEALTHCARE CHARGES			HEALTHCARE COSTS			
			INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
		1	2	3	4	5	6	7	
ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC								30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY								31
32	LABORATORY								32
33	INTRAVENOUS THERAPY								33
34	RESPIRATORY THERAPY								34
35	PHYSICAL THERAPY								35
36	OCCUPATIONAL THERAPY								36
37	SPEECH LANGUAGE PATHOLOGIST								37
38	AUDIOLOGY								38
39	ELECTROCARDIOLOGY								39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS								40
41	DRUGS: DRUGS CHARGED TO PATIENTS								41
42	DRUGS: IV SOLUTIONS								42
43	DENTAL CARE								43
44	APPLIANCES AND EQUIPMENT								44
45	BLOOD AND BLOOD PRODUCTS								45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE								46
47									47
OUTPATIENT SERVICE COST CENTERS									
64									64
OUTPATIENT REIMBURSABLE COST CENTERS									
71	AMBULANCE								71
COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES								80
81									81
100	TOTAL								100

COMPUTATION OF INPATIENT ROUTINE COSTS		PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET D-1
SELECT PROGRAM	<input type="checkbox"/> TITLE V <input type="checkbox"/> TITLE XVIII <input type="checkbox"/> TITLE XIX			
SELECT COMPONENT	<input type="checkbox"/> SNF <input type="checkbox"/> NF <input type="checkbox"/> ICF / IID			
			1	
INPATIENT DAYS				
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS			1
2	PRIVATE ROOM DAYS			2
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS			3
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM			4
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST			5
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT				
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES			6
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO			7
8	PRIVATE ROOM CHARGES			8
9	AVERAGE PRIVATE ROOM PER DIEM CHARGE			9
10	SEMI-PRIVATE ROOM CHARGES			10
11	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE			11
12	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL			12
13	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL			13
14	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT			14
15	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL			15
PROGRAM INPATIENT ROUTINE SERVICE COSTS				
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM			16
17	PROGRAM ROUTINE SERVICE COST			17
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM			18
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST			19
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS			20
21	PER DIEM CAPITAL RELATED COSTS			21
22	PROGRAM CAPITAL RELATED COST			22
23	INPATIENT ROUTINE SERVICE COST			23
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS			24
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION			25
26	PER DIEM LIMITATION			26
27	INPATIENT ROUTINE SERVICE COST LIMITATION			27
28	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS			28

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART A		PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET E PART A
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1	INPATIENT PPS AMOUNT		1
2	ALLOWABLE BAD DEBTS		2
3	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES		3
4	REIMBURSABLE BAD DEBTS		4
5	TOTAL REIMBURSABLE COST		5
6	PRIMARY PAYER AMOUNTS		6
7	COINSURANCE		7
8			8
9	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION		9
10	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS		10
11	SEQUESTRATION AMOUNT		11
12	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION		12
13	NET REIMBURSABLE COST		13
14	INTERIM PAYMENTS		14
15	TENTATIVE ADJUSTMENT		15
16	BALANCE DUE PROVIDER/PROGRAM		16
17	PROTESTED AMOUNTS		17

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART B		PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET E PART B
1	PART B ANCILLARY SERVICE COSTS			1
2	PREVENTIVE VACCINES			2
3	TOTAL REASONABLE COSTS			3
4	MEDICARE PART B ANCILLARY CHARGES			4
5	COST OF COVERED SERVICES			5
6	ALLOWABLE BAD DEBTS			6
7	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES			7
8	REIMBURSABLE BAD DEBTS			8
9	TOTAL REIMBURSABLE COST			9
10	PRIMARY PAYER AMOUNTS			10
11	COINSURANCE AND DEDUCTIBLES			11
12				12
13	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION			13
14	SEQUESTRATION AMOUNT			14
15	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION			15
16	NET REIMBURSABLE COST			16
17	INTERIM PAYMENTS			17
18	TENTATIVE ADJUSTMENT			18
19	BALANCE DUE PROVIDER/PROGRAM			19
20	PROTESTED AMOUNTS			20

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES	PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET E-1
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				PART A		PART B		
				DATE	AMOUNT	DATE	AMOUNT	
				1	2	3	4	
1	TOTAL INTERIM PAYMENTS PAID TO PROVIDER							1
2	INTERIM PAYMENTS PAYABLE							2
3	RETROACTIVE LUMP SUM ADJUSTMENTS	PROGRAM TO PROVIDER	.01					3.01
			.02					3.02
			.03					3.03
			.04					3.04
			.05					3.05
		PROVIDER TO PROGRAM	.50					3.50
			.51					3.51
			.52					3.52
			.53					3.53
			.54					3.54
			.99					3.99
	SUBTOTAL							
4	TOTAL INTERIM PAYMENTS							4
5	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS	PROGRAM TO PROVIDER	.01					5.01
			.02					5.02
			.03					5.03
			.04					5.04
			.05					5.05
		PROVIDER TO PROGRAM	.50					5.50
			.51					5.51
			.52					5.52
			.53					5.53
			.54					5.54
			.99					5.99
		SUBTOTAL						
6	CONTRACTOR: NET SETTLEMENT AMOUNT	PROGRAM TO PROVIDER	.01					6.01
		PROVIDER TO PROGRAM	.02					6.02
7	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY							7
	NAME OF CONTRACTOR				CONTRACTOR NUMBER	DATE OF NPR		
	1				2	3		
8								

CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER		PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET E-2
<b>SELECT PROGRAM</b> <input type="checkbox"/> TITLE V <input type="checkbox"/> TITLE XIX				
<b>SELECT COMPONENT</b> <input type="checkbox"/> SNF <input type="checkbox"/> NF <input type="checkbox"/> ICF / IID				
<b>COMPUTATION OF NET COST OF COVERED SERVICES</b>				
1	INPATIENT ANCILLARY SERVICES			1
2	OUTPATIENT SERVICES			2
3	INPATIENT ROUTINE SERVICES			3
4	COST OF COVERED SERVICES			4
5	DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS			5
6	SUBTOTAL			6
7	PRIMARY PAYER AMOUNTS			7
8	TOTAL REASONABLE COST			8
<b>REASONABLE CHARGES</b>				
9	INPATIENT ANCILLARY SERVICES CHARGES			9
10	OUTPATIENT SERVICES CHARGES			10
11	INPATIENT ROUTINE SERVICES CHARGES			11
12	DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS			12
13	TOTAL REASONABLE CHARGES			13
<b>CUSTOMARY CHARGES</b>				
14	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS			14
15	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(e)			15
16	RATIO OF LINE 14 TO LINE 15 (NOT TO EXCEED 1.000000)			16
17	TOTAL CUSTOMARY CHARGES			17
<b>COMPUTATION OF REIMBURSEMENT SETTLEMENT</b>				
18	COST OF COVERED SERVICES			18
19	COST SHARING			19
20	SUBTOTAL			20
21	ALLOWABLE BAD DEBTS			21
22	SUBTOTAL			22
23				23
24	SUBTOTAL			24
25	INTERIM PAYMENTS			25
26	BALANCE DUE PROVIDER/PROGRAM (INDICATE OVERPAYMENT IN PARENTHESES)			26



BALANCE SHEET

PROVIDER CCN:

PERIOD:

WORKSHEET G

FROM: \_\_\_\_\_  
TO: \_\_\_\_\_

ASSETS		AMOUNT	
CURRENT ASSETS			
1	CASH ON HAND AND IN BANKS		1
2	TEMPORARY INVESTMENTS		2
3	NOTES RECEIVABLE		3
4	ACCOUNTS RECEIVABLE		4
5	OTHER RECEIVABLES		5
6	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE		6
7	INVENTORY		7
8	PREPAID EXPENSES		8
9	OTHER CURRENT ASSETS		9
10	DUE FROM OTHER FUNDS		10
11	TOTAL CURRENT ASSETS		11
FIXED ASSETS			
12	LAND		12
13	LAND IMPROVEMENTS		13
14	LESS: ACCUMULATED DEPRECIATION		14
15	BUILDINGS		15
16	LESS: ACCUMULATED DEPRECIATION		16
17	LEASEHOLD IMPROVEMENTS		17
18	LESS: ACCUMULATED DEPRECIATION		18
19	FIXED EQUIPMENT		19
20	LESS: ACCUMULATED DEPRECIATION		20
21	AUTOMOBILES AND TRUCKS		21
22	LESS: ACCUMULATED DEPRECIATION		22
23	MAJOR MOVABLE EQUIPMENT		23
24	LESS: ACCUMULATED DEPRECIATION		24
25	MINOR EQUIPMENT - DEPRECIABLE		25
26	MINOR EQUIPMENT - NONDEPRECIABLE		26
27	OTHER FIXED ASSETS		27
28	TOTAL FIXED ASSETS		28
OTHER ASSETS			
29	INVESTMENTS		29
30	DEPOSITS ON LEASES		30
31	DUE FROM OWNERS/OFFICERS		31
32	OTHER ASSETS		32
33	TOTAL OTHER ASSETS		33
34	TOTAL ASSETS		34
LIABILITIES		AMOUNT	
CURRENT LIABILITIES			
35	ACCOUNTS PAYABLE		35
36	SALARIES, WAGES & FEES PAYABLE		36
37	PAYROLL TAXES PAYABLE		37
38	NOTES & LOANS PAYABLE (SHORT TERM)		38
39	DEFERRED INCOME		39
40	ACCELERATED PAYMENTS		40
41	DUE TO OTHER FUNDS		41
42	OTHER CURRENT LIABILITIES		42
43	TOTAL CURRENT LIABILITIES		43
LONG TERM LIABILITIES			
44	MORTGAGE PAYABLE		44
45	NOTES PAYABLE		45
46	UNSECURED LOANS		46
47	LOANS FROM OWNERS		47
48	OTHER LONG TERM LIABILITIES		48
49	TOTAL LONG TERM LIABILITIES		49
50	TOTAL LIABILITIES		50
CAPITAL ACCOUNTS			
51	FUND BALANCES		51
52	TOTAL LIABILITIES AND FUND BALANCES		52

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES	PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET G-2
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PART I - PATIENT REVENUES

		INPATIENT					OUTPATIENT					TOTAL	
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER		
		1	2	3	4	5	6	7	8	9	10		
GENERAL INPATIENT ROUTINE CARE SERVICES													
1	SKILLED NURSING FACILITY												1
2	NURSING FACILITY												2
3	ICF/IID												3
4	TOTAL GENERAL INPATIENT CARE SERVICES												4
ALL OTHER SERVICES													
5	ANCILLARY SERVICES												5
6	HOME HEALTH AGENCY												6
7	AMBULANCE												7
8	HOSPICE												8
9	ALL OTHER REVENUES												9
10	TOTAL PATIENT REVENUES												10

PART II - OPERATING EXPENSES

		TOTAL											
		1											
11	OPERATING EXPENSES												11
12													12
13	TOTAL ADDITIONS												13
14													14
15	TOTAL DEDUCTIONS												15
16	TOTAL OPERATING EXPENSES												16

## STATEMENT OF REVENUES AND EXPENSES

PROVIDER CCN:

PERIOD:

WORKSHEET G-3

FROM: \_\_\_\_\_

TO: \_\_\_\_\_

		AMOUNT	
INCOME FROM SERVICES TO PATIENTS			
1	TOTAL PATIENT REVENUES		1
2	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS		2
3	NET PATIENT REVENUES		3
4	LESS: TOTAL OPERATING EXPENSES		4
5	NET INCOME FROM SERVICES TO PATIENTS		5
OTHER INCOME			
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.		6
7	INCOME FROM INVESTMENTS		7
8	REVENUES FROM COMMUNICATIONS (TELEPHONE AND INTERNET SERVICES)		8
9	REVENUE FROM TELEVISION AND RADIO SERVICES		9
10	PURCHASE DISCOUNTS		10
11	REBATES AND REFUNDS OF EXPENSES		11
12	PARKING LOT RECEIPTS		12
13	REVENUE FROM LAUNDRY AND LINEN SERVICE		13
14	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS		14
15	REVENUE FROM RENTAL OF LIVING QUARTERS		15
16	REVENUE FROM SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS		16
17	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS		17
18	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS		18
19	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)		19
20	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN		20
21	RENTAL OF VENDING MACHINES		21
22	RENTAL OF SKILLED NURSING SPACE		22
23	GOVERNMENTAL APPROPRIATIONS		23
24	OTHER MISCELLANEOUS REVENUE (SPECIFY _____)		24
25	PHE FUNDING		25
26	TOTAL OTHER INCOME		26
27	TOTAL INCOME		27
EXPENSES			
28	OTHER EXPENSES (SPECIFY _____)		28
29			29
30			30
31	TOTAL OTHER EXPENSES		31
32	NET INCOME (LOSS) FOR THE PERIOD		32

ANALYSIS OF SNF - BASED HHA COSTS						PROVIDER CCN: HHA CCN:	PERIOD: FROM: TO:	WORKSHEET H
		SALARIES	EMPLOYEE BENEFITS	TRANSPOR- TATION	CONTRACTED/ PURCHASED SERVICES	OTHER COSTS	TOTAL	RECLASS- IFICATIONS
		1	2	3	4	5	6	7
GENERAL SERVICE COST CENTERS								
1	CAPITAL RELATED - BUILDINGS AND FIXTURES							1
2	CAPITAL RELATED - MOVABLE EQUIPMENT							2
3	PLANT OPERATIONS & MAINTENANCE							3
4	TRANSPORTATION							4
5	TELECOMMUNICATION TECHNOLOGY							5
6	ADMINISTRATIVE & GENERAL							6
7	NURSING ADMINISTRATION							7
8								8
HHA REIMBURSABLE SERVICES								
16	SKILLED NURSING CARE - RN							16
17	SKILLED NURSING CARE - LPN							17
18	PT - PHYSICAL THERAPIST							18
19	PT - PHYSICAL THERAPY ASSISTANT							19
20	OT - OCCUPATIONAL THERAPIST							20
21	OT - OCCUPATIONAL THERAPY ASSISTANT							21
22	SPEECH LANGUAGE PATHOLOGIST							22
23	MEDICAL SOCIAL SERVICES							23
24	HOME HEALTH AIDE							24
25	MEDICAL SUPPLIES CHARGED TO PATIENTS							25
26	DRUGS CHARGED TO PATIENTS							26
27	COST OF ADMINISTERING VACCINES							27
28	DURABLE MEDICAL EQUIPMENT/OXYGEN							28
29	DISPOSABLE DEVICES							29
30								30
HHA NON-REIMBURSABLE SERVICES								
39	HOME DIALYSIS AIDE SERVICES							39
40	RESPIRATORY THERAPY							40
41	PRIVATE DUTY NURSING							41
42	CLINIC							42
43	HEALTH PROMOTION ACTIVITIES							43
44	DAY CARE PROGRAM							44
45	HOME DELIVERED MEALS PROGRAM							45
46	HOMEMAKER SERVICES							46
47	ADVERTISING							47
48	FUNDRAISING							48
49								49
100	TOTAL							100

ANALYSIS OF SNF - BASED HHA COSTS						PROVIDER CCN: HHA CCN:	PERIOD: FROM: _____ TO: _____	WORKSHEET H
		RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	NET EXPENSES FOR ALLOCATION				
		8	9	10				
GENERAL SERVICE COST CENTERS								
1	CAPITAL RELATED - BUILDINGS AND FIXTURES							1
2	CAPITAL RELATED - MOVABLE EQUIPMENT							2
3	PLANT OPERATIONS & MAINTENANCE							3
4	TRANSPORTATION							4
5	TELECOMMUNICATION TECHNOLOGY							5
6	ADMINISTRATIVE & GENERAL							6
7	NURSING ADMINISTRATION							7
8								8
HHA REIMBURSABLE SERVICES								
16	SKILLED NURSING CARE - RN							16
17	SKILLED NURSING CARE - LPN							17
18	PT - PHYSICAL THERAPIST							18
19	PT - PHYSICAL THERAPY ASSISTANT							19
20	OT - OCCUPATIONAL THERAPIST							20
21	OT - OCCUPATIONAL THERAPY ASSISTANT							21
22	SPEECH LANGUAGE PATHOLOGIST							22
23	MEDICAL SOCIAL SERVICES							23
24	HOME HEALTH AIDE							24
25	MEDICAL SUPPLIES CHARGED TO PATIENTS							25
26	DRUGS CHARGED TO PATIENTS							26
27	COST OF ADMINISTERING VACCINES							27
28	DURABLE MEDICAL EQUIPMENT/OXYGEN							28
29	DISPOSABLE DEVICES							29
30								30
HHA NON-REIMBURSABLE SERVICES								
39	HOME DIALYSIS AIDE SERVICES							39
40	RESPIRATORY THERAPY							40
41	PRIVATE DUTY NURSING							41
42	CLINIC							42
43	HEALTH PROMOTION ACTIVITIES							43
44	DAY CARE PROGRAM							44
45	HOME DELIVERED MEALS PROGRAM							45
46	HOMEMAKER SERVICES							46
47	ADVERTISING							47
48	FUNDRAISING							48
49								49
100	TOTAL							100

## ALLOCATION OF SNF-BASED HHA GENERAL SERVICE COSTS

PROVIDER CCN:

PERIOD:

WORKSHEET H-1

HHA CCN:

FROM:

TO:

PART I

		NET EXPENSE FOR ALLOCATION	CRC-B&F	CRC-ME	PLANT OP, MAINT & REPAIRS	TRANS- PORTATION	SUBTOTAL	TELECOM- MUNICATION TECHNOLOGY	
		0	1	2	3	4	4A	5	
GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS AND FIXTURES								1
2	CAPITAL RELATED - MOVABLE EQUIPMENT								2
3	PLANT OPERATIONS & MAINTENANCE								3
4	TRANSPORTATION								4
5	TELECOMMUNICATION TECHNOLOGY								5
6	ADMINISTRATIVE & GENERAL								6
7	NURSING ADMINISTRATION								7
8									8
HHA REIMBURSABLE SERVICES									
16	SKILLED NURSING CARE - RN								16
17	SKILLED NURSING CARE - LPN								17
18	PT - PHYSICAL THERAPIST								18
19	PT - PHYSICAL THERAPY ASSISTANT								19
20	OT - OCCUPATIONAL THERAPIST								20
21	OT - OCCUPATIONAL THERAPY ASSISTANT								21
22	SPEECH LANGUAGE PATHOLOGIST								22
23	MEDICAL SOCIAL SERVICES								23
24	HOME HEALTH AIDE								24
25	MEDICAL SUPPLIES CHARGED TO PATIENTS								25
26	DRUGS CHARGED TO PATIENTS								26
27	COST OF ADMINISTERING VACCINES								27
28	DURABLE MEDICAL EQUIPMENT/OXYGEN								28
29	DISPOSABLE DEVICES								29
30									30
HHA NON-REIMBURSABLE SERVICES									
39	HOME DIALYSIS AIDE SERVICES								39
40	RESPIRATORY THERAPY								40
41	PRIVATE DUTY NURSING								41
42	CLINIC								42
43	HEALTH PROMOTION ACTIVITIES								43
44	DAY CARE PROGRAM								44
45	HOME DELIVERED MEALS PROGRAM								45
46	HOMEMAKER SERVICES								46
47	ADVERTISING								47
48	FUNDRAISING								48
49									49
100	TOTAL								100

## ALLOCATION OF SNF-BASED HHA GENERAL SERVICE COSTS

PROVIDER CCN:

PERIOD:

WORKSHEET H-1

HHA CCN:

FROM:

PART I

TO:

		SUBTOTAL	A&G	NURSING ADMIN	OTHER GENERAL SERVICE	TOTAL		
		5A	6	7	8	9		
GENERAL SERVICE COST CENTERS								
1	CAPITAL RELATED - BUILDINGS AND FIXTURES							1
2	CAPITAL RELATED - MOVABLE EQUIPMENT							2
3	PLANT OPERATIONS & MAINTENANCE							3
4	TRANSPORTATION							4
5	TELECOMMUNICATION TECHNOLOGY							5
6	ADMINISTRATIVE & GENERAL							6
7	NURSING ADMINISTRATION							7
8								8
HHA REIMBURSABLE SERVICES								
16	SKILLED NURSING CARE - RN							16
17	SKILLED NURSING CARE - LPN							17
18	PT - PHYSICAL THERAPIST							18
19	PT - PHYSICAL THERAPY ASSISTANT							19
20	OT - OCCUPATIONAL THERAPIST							20
21	OT - OCCUPATIONAL THERAPY ASSISTANT							21
22	SPEECH LANGUAGE PATHOLOGIST							22
23	MEDICAL SOCIAL SERVICES							23
24	HOME HEALTH AIDE							24
25	MEDICAL SUPPLIES CHARGED TO PATIENTS							25
26	DRUGS CHARGED TO PATIENTS							26
27	COST OF ADMINISTERING VACCINES							27
28	DURABLE MEDICAL EQUIPMENT/OXYGEN							28
29	DISPOSABLE DEVICES							29
30	OTHER REIMBURSABLE							30
HHA NON-REIMBURSABLE SERVICES								
39	HOME DIALYSIS AIDE SERVICES							39
40	RESPIRATORY THERAPY							40
41	PRIVATE DUTY NURSING							41
42	CLINIC							42
43	HEALTH PROMOTION ACTIVITIES							43
44	DAY CARE PROGRAM							44
45	HOME DELIVERED MEALS PROGRAM							45
46	HOMEMAKER SERVICES							46
47	ADVERTISING							47
48	FUNDRAISING							48
49								49
100	TOTAL							100

## ALLOCATION OF SNF-BASED HHA GENERAL SERVICE COSTS - STATISTICAL BASIS

PROVIDER CCN:

PERIOD:

WORKSHEET H-1

HHA CCN:

FROM: \_\_\_\_\_  
TO: \_\_\_\_\_

PART II

		NET EXPENSES FOR ALLOCATION	CRC-B&F (SQUARE FEET)	CRC-ME (DOLLAR VALUE)	PLANT OPERATION & MAINT (SQUARE FEET)	TRANS- PORTATION (MILEAGE)	RECONCIL- IATION	TELECOM- MUNICATION TECHNOLOGY (ACCUM COST)	
		0	1	2	3	4	5A	5	
GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS AND FIXTURES								1
2	CAPITAL RELATED - MOVABLE EQUIPMENT								2
3	PLANT OPERATIONS & MAINTENANCE								3
4	TRANSPORTATION								4
5	TELECOMMUNICATION TECHNOLOGY								5
6	ADMINISTRATIVE & GENERAL								6
7	NURSING ADMINISTRATION								7
8									8
HHA REIMBURSABLE SERVICES									
16	SKILLED NURSING CARE - RN								16
17	SKILLED NURSING CARE - LPN								17
18	PT - PHYSICAL THERAPIST								18
19	PT - PHYSICAL THERAPY ASSISTANT								19
20	OT - OCCUPATIONAL THERAPIST								20
21	OT - OCCUPATIONAL THERAPY ASSISTANT								21
22	SPEECH LANGUAGE PATHOLOGIST								22
23	MEDICAL SOCIAL SERVICES								23
24	HOME HEALTH AIDE								24
25	MEDICAL SUPPLIES CHARGED TO PATIENTS								25
26	DRUGS CHARGED TO PATIENTS								26
27	COST OF ADMINISTERING VACCINES								27
28	DURABLE MEDICAL EQUIPMENT/OXYGEN								28
29	DISPOSABLE DEVICES								29
30	OTHER REIMBURSABLE								30
HHA NON-REIMBURSABLE SERVICES									
39	HOME DIALYSIS AIDE SERVICES								39
40	RESPIRATORY THERAPY								40
41	PRIVATE DUTY NURSING								41
42	CLINIC								42
43	HEALTH PROMOTION ACTIVITIES								43
44	DAY CARE PROGRAM								44
45	HOME DELIVERED MEALS PROGRAM								45
46	HOMEMAKER SERVICES								46
47	ADVERTISING								47
48	FUNDRAISING								48
49									49
101	COST TO BE ALLOCATED								101
102	UNIT COST MULTIPLIER								102



## ALLOCATION OF SNF-BASED HHA GENERAL SERVICE COSTS - STATISTICAL BASIS

PROVIDER CCN:

PERIOD:

WORKSHEET H-1

HHA CCN:

FROM:

TO:

PART II

		RECONCILIATION	A&G (ACCUM COST)	NURSING ADMIN (DIRECT NURS HRS)	OTHER GENERAL SERVICE (SPECIFY)			
		6A	6	7	8			
GENERAL SERVICE COST CENTERS								
1	CAPITAL RELATED - BUILDINGS AND FIXTURES							1
2	CAPITAL RELATED - MOVABLE EQUIPMENT							2
3	PLANT OPERATIONS & MAINTENANCE							3
4	TRANSPORTATION							4
5	TELECOMMUNICATION TECHNOLOGY							5
6	ADMINISTRATIVE & GENERAL							6
7	NURSING ADMINISTRATION							7
8								8
HHA REIMBURSABLE SERVICES								
16	SKILLED NURSING CARE - RN							16
17	SKILLED NURSING CARE - LPN							17
18	PT - PHYSICAL THERAPIST							18
19	PT - PHYSICAL THERAPY ASSISTANT							19
20	OT - OCCUPATIONAL THERAPIST							20
21	OT - OCCUPATIONAL THERAPY ASSISTANT							21
22	SPEECH LANGUAGE PATHOLOGIST							22
23	MEDICAL SOCIAL SERVICES							23
24	HOME HEALTH AIDE							24
25	MEDICAL SUPPLIES CHARGED TO PATIENTS							25
26	DRUGS CHARGED TO PATIENTS							26
27	COST OF ADMINISTERING VACCINES							27
28	DURABLE MEDICAL EQUIPMENT/OXYGEN							28
29	DISPOSABLE DEVICES							29
30								30
HHA NON-REIMBURSABLE SERVICES								
39	HOME DIALYSIS AIDE SERVICES							39
40	RESPIRATORY THERAPY							48
41	PRIVATE DUTY NURSING							41
42	CLINIC							42
43	HEALTH PROMOTION ACTIVITIES							43
44	DAY CARE PROGRAM							44
45	HOME DELIVERED MEALS PROGRAM							45
46	HOMEMAKER SERVICES							46
47	ADVERTISING							47
48	FUNDRAISING							48
49								49
101	COST TO BE ALLOCATED							101
102	UNIT COST MULTIPLIER							102

ALLOCATION OF SNF GENERAL SERVICE COSTS TO SNF - BASED HHA

PROVIDER CCN:

PERIOD:

WORKSHEET H-2

HHA CCN:

FROM:

TO:

PART I

		WKST H-I, PT I, COL 9, LINE NUMBER:	HHA TRIAL BALANCE	CRC-B&F	CRC-ME	EMPLOYEE BENEFITS	SUBTOTAL	A&G	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	
			0	1	2	3	3A	4	5	6	
1	ADMINISTRATIVE & GENERAL										1
2	SKILLED NURSING CARE - RN	16									2
3	SKILLED NURSING CARE - LPN	17									3
4	PT - PHYSICAL THERAPIST	18									4
5	PT - PHYSICAL THERAPY ASSISTANT	19									5
6	OT - OCCUPATIONAL THERAPIST	20									6
7	OT - OCCUPATIONAL THERAPY ASSISTANT	21									7
8	SPEECH LANGUAGE PATHOLOGIST	22									8
9	MEDICAL SOCIAL SERVICES	23									9
10	HOME HEALTH AIDE	24									10
11	MEDICAL SUPPLIES CHARGED TO PATIENTS	25									11
12	DRUGS CHARGED TO PATIENTS	26									12
13	COST OF ADMINISTERING VACCINES	27									13
14	DURABLE MEDICAL EQUIPMENT/OXYGEN	28									14
15	DISPOSABLE DEVICES	29									15
16	OTHER REIMBURSABLE	30									16
17	HOME DIALYSIS AIDE SERVICES	39									17
18	RESPIRATORY THERAPY	40									18
19	PRIVATE DUTY NURSING	41									19
20	CLINIC	42									20
21	HEALTH PROMOTION ACTIVITIES	43									21
22	DAY CARE PROGRAM	44									22
23	HOME DELIVERED MEALS PROGRAM	45									23
24	HOMEMAKER SERVICES	46									24
25	ADVERTISING	47									25
26	FUNDRAISING	48									26
27		49									27
100	TOTALS										100
101	UNIT COST MULTIPLIER - COLUMN 22										101

## ALLOCATION OF SNF GENERAL SERVICE COSTS TO SNF - BASED HHA

PROVIDER CCN:

PERIOD:

WORKSHEET H-2

HHA CCN:

FROM:

PART I

TO:

		HOUSE-KEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICE	ACTIVITIES PROGRAM	QUALITY & PERFORM IMPROV PGM	
		7	8	9	10	11	12	13	14	15	
1	ADMINISTRATIVE & GENERAL										1
2	SKILLED NURSING CARE - RN										2
3	SKILLED NURSING CARE - LPN										3
4	PT - PHYSICAL THERAPIST										4
5	PT - PHYSICAL THERAPY ASSISTANT										5
6	OT - OCCUPATIONAL THERAPIST										6
7	OT - OCCUPATIONAL THERAPY ASSISTANT										7
8	SPEECH LANGUAGE PATHOLOGIST										8
9	MEDICAL SOCIAL SERVICES										9
10	HOME HEALTH AIDE										10
11	MEDICAL SUPPLIES CHARGED TO PATIENTS										11
12	DRUGS CHARGED TO PATIENTS										12
13	COST OF ADMINISTERING VACCINES										13
14	DURABLE MEDICAL EQUIPMENT/OXYGEN										14
15	DISPOSABLE DEVICES										15
16	OTHER REIMBURSABLE										16
17	HOME DIALYSIS AIDE SERVICES										17
18	RESPIRATORY THERAPY										18
19	PRIVATE DUTY NURSING										19
20	CLINIC										20
21	HEALTH PROMOTION ACTIVITIES										21
22	DAY CARE PROGRAM										22
23	HOME DELIVERED MEALS PROGRAM										23
24	HOMEMAKER SERVICES										24
25	ADVERTISING										25
26	FUNDRAISING										26
27											27
100	TOTALS										100
101	UNIT COST MULTIPLIER - COLUMN 22										101

ALLOCATION OF SNF GENERAL SERVICE COSTS TO SNF - BASED HHA	PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET H-2 PART I
HHA CCN: _____			

		TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER GENERAL SERVICE	SUBTOTAL	POST- STEPDOWN ADJ	SUBTOTAL	ALLOCATED HHA A&G	TOTAL HHA COSTS		
		16	17	18	19	20	21	22	23		
1	ADMINISTRATIVE & GENERAL										1
2	SKILLED NURSING CARE - RN										2
3	SKILLED NURSING CARE - LPN										3
4	PHYSICAL THERAPIST										4
5	PHYSICAL THERAPY ASSISTANT										5
6	OCCUPATIONAL THERAPIST										6
7	OCCUPATIONAL THERAPY ASSISTANT										7
8	SPEECH LANGUAGE PATHOLOGIST										8
9	MEDICAL SOCIAL SERVICES										9
10	HOME HEALTH AIDE										10
11	MEDICAL SUPPLIES CHARGED TO PATIENTS										11
12	DRUGS CHARGED TO PATIENTS										12
13	COST OF ADMINISTERING VACCINES										13
14	DURABLE MEDICAL EQUIPMENT/OXYGEN										14
15	DISPOSABLE DEVICES										15
16	OTHER REIMBURSABLE										16
17	HOME DIALYSIS AIDE SERVICES										17
18	RESPIRATORY THERAPY										18
19	PRIVATE DUTY NURSING										19
20	CLINIC										20
21	HEALTH PROMOTION ACTIVITIES										21
22	DAY CARE PROGRAM										22
23	HOME DELIVERED MEALS PROGRAM										23
24	HOMEMAKER SERVICES										24
25	ADVERTISING										25
26	FUNDRAISING										26
27											27
100	TOTALS										100
101	UNIT COST MULTIPLIER - COLUMN 22										101

## ALLOCATION OF SNF GENERAL SERVICE COSTS TO SNF - BASED HHA - STATISTICAL BASIS

PROVIDER CCN:

PERIOD:

WORKSHEET H-2

HHA CCN:

FROM:

PART II

TO:

			CRC-B&F (SQUARE FEET)	CRC-ME (DOLLAR VALUE)	EMPLOYEE BENEFITS (GROSS SALARIES)	RECON- CILIATION	A&G (ACCUM COST)	OPERATION OF PLANT (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	
			1	2	3	4A	4	5	6	
1	ADMINISTRATIVE & GENERAL									1
2	SKILLED NURSING CARE - RN									2
3	SKILLED NURSING CARE - LPN									3
4	PT - PHYSICAL THERAPIST									4
5	PT - PHYSICAL THERAPY ASSISTANT									5
6	OT - OCCUPATIONAL THERAPIST									6
7	OT - OCCUPATIONAL THERAPY ASSISTANT									7
8	SPEECH LANGUAGE PATHOLOGIST									8
9	MEDICAL SOCIAL SERVICES									9
10	HOME HEALTH AIDE									10
11	MEDICAL SUPPLIES CHARGED TO PATIENTS									11
12	DRUGS CHARGED TO PATIENTS									12
13	COST OF ADMINISTERING VACCINES									13
14	DURABLE MEDICAL EQUIPMENT/OXYGEN									14
15	DISPOSABLE DEVICES									15
16	OTHER REIMBURSABLE									16
17	HOME DIALYSIS AIDE SERVICES									17
18	RESPIRATORY THERAPY									18
19	PRIVATE DUTY NURSING									19
20	CLINIC									20
21	HEALTH PROMOTION ACTIVITIES									21
22	DAY CARE PROGRAM									22
23	HOME DELIVERED MEALS PROGRAM									23
24	HOMEMAKER SERVICES									24
25	ADVERTISING									25
26	FUNDRAISING									26
27										27
100	TOTAL STATISTIC									100
101	TOTAL COST TO BE ALLOCATED									101
102	UNIT COST MULTIPLIER									102

## ALLOCATION OF SNF GENERAL SERVICE COSTS TO SNF - BASED HHA - STATISTICAL BASIS

PROVIDER CCN:

PERIOD:

WORKSHEET H-2

HHA CCN:

FROM:

TO:

PART II

		HOUSE-KEEPING (HOURS OF SERVICE)	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NURS HRS)	CENTRAL SERVICE & SUPPLY (COSTED REQUIS)	PHARMACY (COSTED REQUIS)	MEDICAL RECORDS (TIME SPENT)	MEDICAL SOCIAL SERVICE (TIME SPENT)	ACTIVITIES PROGRAM (TIME SPENT)	QUALITY & PERFORM IMPROV PGM (TIME SPENT)	
		7	8	9	10	11	12	13	14	15	
1	ADMINISTRATIVE & GENERAL										1
2	SKILLED NURSING CARE - RN										2
3	SKILLED NURSING CARE - LPN										3
4	PHYSICAL THERAPIST										4
5	PHYSICAL THERAPY ASSISTANT										5
6	OCCUPATIONAL THERAPIST										6
7	OCCUPATIONAL THERAPY ASSISTANT										7
8	SPEECH LANGUAGE PATHOLOGIST										8
9	MEDICAL SOCIAL SERVICES										9
10	HOME HEALTH AIDE										10
11	MEDICAL SUPPLIES CHARGED TO PATIENTS										11
12	DRUGS CHARGED TO PATIENTS										12
13	COST OF ADMINISTERING VACCINES										13
14	DURABLE MEDICAL EQUIPMENT/OXYGEN										14
15	DISPOSABLE DEVICES										15
16	OTHER REIMBURSABLE										16
17	HOME DIALYSIS AIDE SERVICES										17
18	RESPIRATORY THERAPY										18
19	PRIVATE DUTY NURSING										19
20	CLINIC										20
21	HEALTH PROMOTION ACTIVITIES										21
22	DAY CARE PROGRAM										22
23	HOME DELIVERED MEALS PROGRAM										23
24	HOMEMAKER SERVICES										24
25	ADVERTISING										25
26	FUNDRAISING										26
27											27
100	TOTAL STATISTIC										100
101	TOTAL COST TO BE ALLOCATED										125
102	UNIT COST MULTIPLIER										102

## ALLOCATION OF SNF GENERAL SERVICE COSTS TO SNF - BASED HHA - STATISTICAL BASIS

PROVIDER CCN:

PERIOD:

WORKSHEET H-2

HHA CCN:

FROM:

TO:

PART II

		TRAINING & IN-SERVICE EDUCATION (TIME SPENT)	PATIENT TRANSPORT PART A (NUMBER OF TRANSPORTS)	OTHER GENERAL SERVICE (SPECIFY)							
		16	17	18							
1	ADMINISTRATIVE & GENERAL										1
2	SKILLED NURSING CARE - RN										2
3	SKILLED NURSING CARE - LPN										3
4	PHYSICAL THERAPIST										4
5	PHYSICAL THERAPY ASSISTANT										5
6	OCCUPATIONAL THERAPIST										6
7	OCCUPATIONAL THERAPY ASSISTANT										7
8	SPEECH LANGUAGE PATHOLOGIST										8
9	MEDICAL SOCIAL SERVICES										9
10	HOME HEALTH AIDE										10
11	MEDICAL SUPPLIES CHARGED TO PATIENTS										11
12	DRUGS CHARGED TO PATIENTS										12
13	COST OF ADMINISTERING VACCINES										13
14	DURABLE MEDICAL EQUIPMENT/OXYGEN										14
15	DISPOSABLE DEVICES										15
16	OTHER REIMBURSABLE										16
17	HOME DIALYSIS AIDE SERVICES										17
18	RESPIRATORY THERAPY										18
19	PRIVATE DUTY NURSING										19
20	CLINIC										20
21	HEALTH PROMOTION ACTIVITIES										21
22	DAY CARE PROGRAM										22
23	HOME DELIVERED MEALS PROGRAM										23
24	HOMEMAKER SERVICES										24
25	ADVERTISING										25
26	FUNDRAISING										26
27											27
100	TOTALS										100
101	TOTAL COST TO BE ALLOCATED										101
102	UNIT COST MULTIPLIER										102

## APPORTIONMENT OF SNF - BASED HHA PATIENT SERVICE COSTS

PROVIDER CCN:

PERIOD:

WORKSHEET H-3

HHA CCN:

FROM:

TO:

PARTS I, II &amp; III

SELECT PROGRAM [ ] TITLE V [ ] TITLE XVIII [ ] TITLE XIX

## PART I - APPORTIONMENT OF COST OF SNF-BASED HHA SERVICES FURNISHED BY SHARED SNF DEPARTMENTS

		FROM WKST C, COL 5, LINE #	COST TO CHARGE RATIO 1	TOTAL HHA CHARGES 2	HHA SHARED ANCILLARY COSTS 3								
1	PHYSICAL THERAPY	35											1
2	OCCUPATIONAL THERAPY	36											2
3	SPEECH LANGUAGE PATHOLOGIST	37											3
4	MEDICAL SUPPLIES CHARGED TO PATIENTS	40											4
5	DRUGS CHARGED TO PATIENTS	41											5

## PART II - SNF-BASED HHA COST PER VISIT AND PROGRAM COST COMPUTATION

		FROM WKST H-2, PT I, COL 23, LINE #	FACILITY COSTS 1	SHARED ANCILLARY COSTS 2	TOTAL HHA COSTS 3	TOTAL VISITS 4	AVERAGE COST PER VISIT 5	HHA PROGRAM VISITS 6	HHA PROGRAM COSTS 7				
1	SKILLED NURSING CARE - RN	2											1
2	SKILLED NURSING CARE - LPN	3											2
3	PT - PHYSICAL THERAPIST	4											3
4	PT - PHYSICAL THERAPY ASSISTANT	5											4
5	OT - OCCUPATIONAL THERAPIST	6											5
6	OT - OCCUPATIONAL THERAPY ASSISTANT	7											6
7	SPEECH LANGUAGE PATHOLOGIST	8											7
8	MEDICAL SOCIAL SERVICES	9											8
9	HOME HEALTH AIDE	10											9
10	TOTAL												10

## PART III - MEDICAL SUPPLIES, DRUGS, AND DISPOSABLE DEVICES COST COMPUTATION

		FROM WKST H-2, PT I, COL 23, LINE #	FACILITY COSTS 1	SHARED ANCILLARY COSTS 2	TOTAL HHA COSTS 3	TOTAL CHARGES 4	RATIO 5	PROGRAM COVERED CHARGES			PROGRAM COST OF SERVICES			
								OPPS REIMB SERVICES 6	NOT SUBJ TO DED & COINSUR 7	SUBJECT TO DED & COINSUR 8	OPPS REIMB SERVICES 9	NOT SUBJ TO DED & COINSUR 10	SUBJECT TO DED & COINSUR 11	
1	MEDICAL SUPPLIES CHARGED TO PATIENTS	11												1
2	DRUGS CHARGED TO PATIENTS	12												2
3	COST OF ADMINISTERING VACCINES	13												3
4	DISPOSABLE DEVICES	15												4



CALCULATION OF SNF - BASED HHA REIMBURSEMENT SETTLEMENT		PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET H-4 PARTS I & II
		HHA CCN: _____		

SELECT PROGRAM [ ] TITLE V [ ] TITLE XVIII [ ] TITLE XIX

## PART I - COMPUTATION OF THE LESSER OF REASONABLE COST OR CUSTOMARY CHARGES

		NOT SUBJECT TO DEDUCTIBLES AND COINSURANCE	SUBJECT TO DEDUCTIBLES AND COINSURANCE	
		1	2	
1	REASONABLE COST OF SERVICES			1
2	TOTAL CHARGES			2
3	EXCESS OF TOTAL CUSTOMARY CHARGES OVER TOTAL REASONABLE COST			3
4	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES			4
5	TOTAL OF REASONABLE COST			5

## PART II - COMPUTATION OF SNF - BASED HHA REIMBURSEMENT SETTLEMENT

		1		
1	TOTAL PPS PAYMENT - FULL PERIODS WITHOUT OUTLIERS			1
2	TOTAL PPS PAYMENT - FULL PERIODS WITH OUTLIERS			2
3	TOTAL PPS PAYMENT - LUPA PERIODS			3
4	TOTAL PPS PAYMENT - PEP PERIODS			4
5	TOTAL PPS OUTLIER PAYMENT - FULL PERIODS WITH OUTLIERS			5
6	TOTAL PPS OUTLIER PAYMENT - PEP PERIODS			6
7	PROSTHETICS AND ORTHOTICS PAYMENT			7
8	DME PAYMENT			8
9	OXYGEN PAYMENT			9
10	PAYMENT FOR SERVICES REIMBURSED UNDER OPPTS			10
11	TOTAL <b>REIMBURSABLE</b> COST			11
12	DEDUCTIBLES BILLED TO PROGRAM PATIENTS			12
13	COINSURANCE BILLED TO PROGRAM PATIENTS			13
14	PRIMARY PAYER PAYMENTS			14
15	SUBTOTAL OF REIMBURSABLE COSTS			15
16	ALLOWABLE BAD DEBTS			16
17	ADJUSTED REIMBURSABLE BAD DEBTS			17
18	ALLOWABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES			18
19	NET REIMBURSABLE AMOUNT BEFORE DEMONSTRATION PAYMENT ADJUSTMENTS			19
20	OTHER DEMONSTRATION PAYMENT ADJUSTMENT AMOUNTS BEFORE SEQUESTRATION			20
21	AMOUNT DUE HHA PRIOR TO SEQUESTRATION ADJUSTMENT			21
22	SEQUESTRATION ADJUSTMENT FOR CLAIMS-BASED AMOUNTS			22
23	SEQUESTRATION ADJUSTMENT FOR NON-CLAIMS-BASED AMOUNTS			23
24	OTHER DEMONSTRATION PAYMENT ADJUSTMENT AMOUNTS AFTER SEQUESTRATION			24
25	OTHER ADJUSTMENTS			25
26	SUBTOTAL OF AMOUNT DUE <b>PROVIDER</b> / PROGRAM			26
27	TOTAL INTERIM PAYMENTS			27
28	TENTATIVE SETTLEMENT AMOUNTS			28
29	BALANCE DUE <b>PROVIDER</b> / PROGRAM			29
30	PROTESTED AMOUNTS			30

ANALYSIS OF PAYMENTS TO SNF - BASED HOME HEALTH AGENCY FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES	PROVIDER CCN: _____ HHA CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET H-5
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							DATE	AMOUNT	
							1	2	
1	TOTAL INTERIM PAYMENTS PAID TO PROVIDER								1
2	INTERIM PAYMENTS PAYABLE								2
3	RETROACTIVE LUMP SUM ADJUSTMENTS					PROGRAM TO PROVIDER	.01		3.01
							.02		3.02
							.03		3.03
							.04		3.04
							.05		3.05
						PROVIDER TO PROGRAM	.50		3.50
							.51		3.51
							.52		3.52
							.53		3.53
							.54		3.54
	SUBTOTAL							3.99	
4	TOTAL INTERIM PAYMENTS								4
5	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS					PROGRAM TO PROVIDER	.01		5.01
							.02		5.02
							.03		5.03
							.04		5.04
							.05		5.05
						PROVIDER TO PROGRAM	.50		5.50
							.51		5.51
							.52		5.52
							.53		5.53
							.54		5.54
	SUBTOTAL					.99		5.99	
6	CONTRACTOR: NET SETTLEMENT AMOUNT				PROGRAM TO PROVIDER		.01		6.01
					PROVIDER TO PROGRAM		.02		6.02
7	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY								7
	NAME OF CONTRACTOR					CONTRACTOR NUMBER	DATE OF NPR		
	1					2	3		
8									8

ANALYSIS OF SNF - BASED HOSPICE COSTS						PROVIDER CCN: HOSPICE CCN:	PERIOD: FROM: _____ TO: _____	WORKSHEET K	
		SALARIES	OTHER	SUBTOTAL	RECLASS- IFICATIONS	SUBTOTAL	ADJUST- MENTS	TOTAL	
		1	2	3	4	5	6	7	
GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES								1
2	CAPITAL RELATED - MOVABLE EQUIPMENT								2
3	EMPLOYEE BENEFITS								3
4	ADMINISTRATIVE & GENERAL								4
5	PLANT OPERATION & MAINTENANCE								5
6	LAUNDRY & LINEN SERVICE								6
7	HOUSEKEEPING								7
8	DIETARY								8
9	NURSING ADMINISTRATION								9
10	ROUTINE MEDICAL SUPPLIES								10
11	MEDICAL RECORDS								11
12	STAFF TRANSPORTATION								12
13	VOLUNTEER SERVICE COORDINATION								13
14	PHARMACY								14
15	PHYSICIAN ADMINISTRATIVE SERVICES								15
16	OTHER GENERAL SERVICE								16
17	PATIENT/RESIDENTIAL CARE SERVICES								17
DIRECT PATIENT CARE SERVICES COST CENTERS									
25	INPATIENT CARE-CONTRACTED								25
26	PHYSICIAN SERVICES								26
27	NURSE PRACTITIONER								27
28	REGISTERED NURSE								28
29	LICENSED PRACTICAL NURSE								29
30	PHYSICAL THERAPY								30
31	OCCUPATIONAL THERAPY								31
32	SPEECH-LANGUAGE PATHOLOGY								32
33	MEDICAL SOCIAL SERVICES								33
34	SPIRITUAL COUNSELING								34
35	DIETARY COUNSELING								35
36	COUNSELING-OTHER								36
37	HOSPICE AIDE & HOME MAKER SERVICES								37
38	DURABLE MEDICAL EQUIPMENT/OXYGEN								38
39	PATIENT TRANSPORTATION								39
40	IMAGING SERVICES								40
41	LABS & DIAGNOSTICS								41
42	MEDICAL SUPPLIES-NON-ROUTINE								42
43	DRUGS CHARGED TO PATIENTS								43
44	OUTPATIENT SERVICES								44
45	PALLIATIVE RADIATION THERAPY								45
46	PALLIATIVE CHEMOTHERAPY								46
47	OTHER DIRECT PATIENT CARE SERVICES								47

## ANALYSIS OF SNF - BASED HOSPICE COSTS

PROVIDER CCN:

PERIOD:

WORKSHEET K

HOSPICE CCN:

FROM:

TO:

		SALARIES	OTHER	SUBTOTAL	RECLASS- IFICATIONS	SUBTOTAL	ADJUST- MENTS	TOTAL
		1	2	3	4	5	6	7
NONREIMBURSABLE SERVICES COST CENTERS								
60	BEREAVEMENT PROGRAM							60
61	VOLUNTEER PROGRAM							61
62	FUNDRAISING							62
63	HOSPICE/PALLIATIVE MEDICINE FELLOWS							63
64	PALLIATIVE CARE PROGRAM							64
65	OTHER PHYSICIAN SERVICES							65
66	RESIDENTIAL CARE							66
67	ADVERTISING							67
68	TELEHEALTH/TELEMONITORING							68
69	THRIFT STORE							69
70	NURSING FACILITY ROOM & BOARD							70
71	OTHER NONREIMBURSABLE							71
100	TOTAL							100

ANALYSIS OF SNF - BASED HOSPICE CONTINUOUS HOME CARE

PROVIDER CCN:

PERIOD:

WORKSHEET K-1

HOSPICE CCN:

FROM:

TO:

		SALARIES	OTHER	SUBTOTAL	RECLASS- IFICATIONS	SUBTOTAL	ADJUST- MENTS	TOTAL	
		1	2	3	4	5	6	7	
	DIRECT PATIENT CARE SERVICES COST CENTERS								
25	INPATIENT CARE - CONTRACTED								25
26	PHYSICIAN SERVICES								26
27	NURSE PRACTITIONER								27
28	REGISTERED NURSE								28
29	LICENSED PRACTICAL NURSE								29
30	PHYSICAL THERAPY								30
31	OCCUPATIONAL THERAPY								31
32	SPEECH-LANGUAGE PATHOLOGY								32
33	MEDICAL SOCIAL SERVICES								33
34	SPIRITUAL COUNSELING								34
35	DIETARY COUNSELING								35
36	COUNSELING - OTHER								36
37	HOSPICE AIDE & HOMEMAKER SERVICES								37
38	DURABLE MEDICAL EQUIPMENT/OXYGEN								38
39	PATIENT TRANSPORTATION								39
40	IMAGING SERVICES								40
41	LABS & DIAGNOSTICS								41
42	MEDICAL SUPPLIES-NON-ROUTINE								42
43	DRUGS CHARGED TO PATIENTS								43
44	OUTPATIENT SERVICES								44
45	PALLIATIVE RADIATION THERAPY								45
46	PALLIATIVE CHEMOTHERAPY								46
47	OTHER DIRECT PATIENT CARE SERVICE								47
100	TOTAL								100

ANALYSIS OF SNF - BASED HOSPICE ROUTINE HOME CARE

PROVIDER CCN:

PERIOD:

WORKSHEET K-2

HOSPICE CCN:

FROM: \_\_\_\_\_  
TO: \_\_\_\_\_

		SALARIES	OTHER	SUBTOTAL	RECLASS- IFICATIONS	SUBTOTAL	ADJUST- MENTS	TOTAL	
		1	2	3	4	5	6	7	
DIRECT PATIENT CARE SERVICES COST CENTERS									
25	INPATIENT CARE - CONTRACTED								25
26	PHYSICIAN SERVICES								26
27	NURSE PRACTITIONER								27
28	REGISTERED NURSE								28
29	LICENSED PRACTICAL NURSE								29
30	PHYSICAL THERAPY								30
31	OCCUPATIONAL THERAPY								31
32	SPEECH-LANGUAGE PATHOLOGY								32
33	MEDICAL SOCIAL SERVICES								33
34	SPIRITUAL COUNSELING								34
35	DIETARY COUNSELING								35
36	COUNSELING - OTHER								36
37	HOSPICE AIDE & HOMEMAKER SERVICES								37
38	DURABLE MEDICAL EQUIPMENT/OXYGEN								38
39	PATIENT TRANSPORTATION								39
40	IMAGING SERVICES								40
41	LABS & DIAGNOSTICS								41
42	MEDICAL SUPPLIES-NON-ROUTINE								42
43	DRUGS CHARGED TO PATIENTS								43
44	OUTPATIENT SERVICES								44
45	PALLIATIVE RADIATION THERAPY								45
46	PALLIATIVE CHEMOTHERAPY								46
47	OTHER DIRECT PATIENT CARE SERVICE								47
100	TOTAL								100

ANALYSIS OF SNF - BASED HOSPICE INPATIENT RESPITE CARE

PROVIDER CCN:

PERIOD:

WORKSHEET K-3

HOSPICE CCN:

FROM:

TO:

		SALARIES	OTHER	SUBTOTAL	RECLASS- IFICATIONS	SUBTOTAL	ADJUST- MENTS	TOTAL	
		1	2	3	4	5	6	7	
	DIRECT PATIENT CARE SERVICES COST CENTERS								
25	INPATIENT CARE - CONTRACTED								25
26	PHYSICIAN SERVICES								26
27	NURSE PRACTITIONER								27
28	REGISTERED NURSE								28
29	LICENSED PRACTICAL NURSE								29
30	PHYSICAL THERAPY								30
31	OCCUPATIONAL THERAPY								31
32	SPEECH-LANGUAGE PATHOLOGY								32
33	MEDICAL SOCIAL SERVICES								33
34	SPIRITUAL COUNSELING								34
35	DIETARY COUNSELING								35
36	COUNSELING - OTHER								36
37	HOSPICE AIDE & HOMEMAKER SERVICES								37
38	DURABLE MEDICAL EQUIPMENT/OXYGEN								38
39	PATIENT TRANSPORTATION								39
40	IMAGING SERVICES								40
41	LABS & DIAGNOSTICS								41
42	MEDICAL SUPPLIES-NON-ROUTINE								42
43	DRUGS CHARGED TO PATIENTS								43
44	OUTPATIENT SERVICES								44
45	PALLIATIVE RADIATION THERAPY								45
46	PALLIATIVE CHEMOTHERAPY								46
47	OTHER DIRECT PATIENT CARE SERVICE								47
100	TOTAL								100

ANALYSIS OF SNF - BASED HOSPICE GENERAL INPATIENT CARE

PROVIDER CCN:

PERIOD:

WORKSHEET K-4

HOSPICE CCN:

FROM: \_\_\_\_\_  
TO: \_\_\_\_\_

		SALARIES	OTHER	SUBTOTAL	RECLASS- IFICATIONS	SUBTOTAL	ADJUST- MENTS	TOTAL	
		1	2	3	4	5	6	7	
DIRECT PATIENT CARE SERVICES COST CENTERS									
25	INPATIENT CARE - CONTRACTED								25
26	PHYSICIAN SERVICES								26
27	NURSE PRACTITIONER								27
28	REGISTERED NURSE								28
29	LICENSED PRACTICAL NURSE								29
30	PHYSICAL THERAPY								30
31	OCCUPATIONAL THERAPY								31
32	SPEECH-LANGUAGE PATHOLOGY								32
33	MEDICAL SOCIAL SERVICES								33
34	SPIRITUAL COUNSELING								34
35	DIETARY COUNSELING								35
36	COUNSELING - OTHER								36
37	HOSPICE AIDE & HOMEMAKER SERVICES								37
38	DURABLE MEDICAL EQUIPMENT/OXYGEN								38
39	PATIENT TRANSPORTATION								39
40	IMAGING SERVICES								40
41	LABS & DIAGNOSTICS								41
42	MEDICAL SUPPLIES-NON-ROUTINE								42
43	DRUGS CHARGED TO PATIENTS								43
44	OUTPATIENT SERVICES								44
45	PALLIATIVE RADIATION THERAPY								45
46	PALLIATIVE CHEMOTHERAPY								46
47	OTHER DIRECT PATIENT CARE SERVICE								47
100	TOTAL								100



DETERMINATION OF SNF - BASED HOSPICE TOTAL EXPENSES FOR ALLOCATION	PROVIDER CCN: _____	PERIOD: _____	WORKSHEET K-5
	HOSPICE CCN: _____	FROM: _____ TO: _____	

		HOSPICE DIRECT EXPENSES	GENERAL SERVICES EXPENSES FROM WKST B	TOTAL EXPENSES
		1	2	3
GENERAL SERVICE COST CENTERS				
1	CAPITAL RELATED - BUILDINGS & FIXTURES			1
2	CAPITAL RELATED - MOVABLE EQUIPMENT			2
3	EMPLOYEE BENEFITS			3
4	ADMINISTRATIVE & GENERAL			4
5	PLANT OPERATION & MAINTENANCE			5
6	LAUNDRY & LINEN SERVICE			6
7	HOUSEKEEPING			7
8	DIETARY			8
9	NURSING ADMINISTRATION			9
10	ROUTINE MEDICAL SUPPLIES			10
11	MEDICAL RECORDS			11
12	STAFF TRANSPORTATION			12
13	VOLUNTEER SERVICE COORDINATION			13
14	PHARMACY			14
15	PHYSICIAN ADMINISTRATIVE SERVICES			15
16	OTHER GENERAL SERVICE			16
17	PATIENT/RESIDENTIAL CARE SERVICES			17
LEVEL OF CARE				
50	HOSPICE CONTINUOUS HOME CARE			50
51	HOSPICE ROUTINE HOME CARE			51
52	HOSPICE INPATIENT RESPITE CARE			52
53	HOSPICE GENERAL INPATIENT CARE			53
NONREIMBURSABLE SERVICES COST CENTERS				
60	BEREAVEMENT PROGRAM			60
61	VOLUNTEER PROGRAM			61
62	FUNDRAISING			62
63	HOSPICE/PALLIATIVE MEDICINE FELLOWS			63
64	PALLIATIVE CARE PROGRAM			64
65	OTHER PHYSICIAN SERVICES			65
66	RESIDENTIAL CARE			66
67	ADVERTISING			67
68	TELEHEALTH/TELEMONITORING			68
69	THRIFT STORE			69
70	NURSING FACILITY ROOM & BOARD			70
71	OTHER NONREIMBURSABLE COST CENTER			71
100	TOTAL			100

COST ALLOCATION SNF - BASED -HOSPICE-GENERAL SERVICE COST

PROVIDER CCN: \_\_\_\_\_

PERIOD:

WORKSHEET K-6

HOSPICE CCN: \_\_\_\_\_

FROM: \_\_\_\_\_

TO: \_\_\_\_\_

PART I

		TOTAL EXPENSES	CRC- B&F	CRC- ME	EMPLOYEE BENEFITS DEPARTMENT	SUBTOTAL	A&G	PLANT OP & MAINT	LAUNDRY & LINEN	
		0	1	2	3	3A	4	5	6	
GENERAL SERVICE COST CENTERS										
1	CAPITAL RELATED - BUILDINGS & FIXTURES									1
2	CAPITAL RELATED - MOVABLE EQUIPMENT									2
3	EMPLOYEE BENEFITS DEPARTMENT									3
4	ADMINISTRATIVE & GENERAL									4
5	PLANT OPERATION & MAINTENANCE									5
6	LAUNDRY & LINEN SERVICE									6
7	HOUSEKEEPING									7
8	DIETARY									8
9	NURSING ADMINISTRATION									9
10	ROUTINE MEDICAL SUPPLIES									10
11	MEDICAL RECORDS									11
12	STAFF TRANSPORTATION									12
13	VOLUNTEER SERVICE COORDINATION									13
14	PHARMACY									14
15	PHYSICIAN ADMINISTRATIVE SERVICES									15
16	OTHER GENERAL SERVICE									16
17	PATIENT/RESIDENTIAL CARE SERVICES									17
LEVEL OF CARE										
50	HOSPICE CONTINUOUS HOME CARE									50
51	HOSPICE ROUTINE HOME CARE									51
52	HOSPICE INPATIENT RESPITE CARE									52
53	HOSPICE GENERAL INPATIENT CARE									53
NONREIMBURSABLE SERVICES COST CENTERS										
60	BEREAVEMENT PROGRAM									60
61	VOLUNTEER PROGRAM									61
62	FUNDRAISING									62
63	HOSPICE/PALLIATIVE MEDICINE FELLOWS									63
64	PALLIATIVE CARE PROGRAM									64
65	OTHER PHYSICIAN SERVICES									65
66	RESIDENTIAL CARE									66
67	ADVERTISING									67
68	TELEHEALTH/TELEMONITORING									68
69	THRIFT STORE									69
70	NURSING FACILITY ROOM & BOARD									70
71	OTHER NONREIMBURSABLE									71
99	NEGATIVE COST CENTER									99
100	TOTAL									100

[illegible]

COST ALLOCATION SNF - BASED -HOSPICE-GENERAL SERVICE COST

PROVIDER CCN:

PERIOD:

WORKSHEET K-6

HOSPICE CCN:

FROM:

PART I

TO:

		PHYSICIAN ADMIN SERVICES	OTHER GENERAL SERVICE	PATIENT / RESIDENT CARE SVCS	TOTAL				
		15	16	17	18				
GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES								1
2	CAPITAL RELATED - MOVABLE EQUIPMENT								2
3	EMPLOYEE BENEFITS DEPARTMENT								3
4	ADMINISTRATIVE & GENERAL								4
5	PLANT OPERATION & MAINTENANCE								5
6	LAUNDRY & LINEN SERVICE								6
7	HOUSEKEEPING								7
8	DIETARY								8
9	NURSING ADMINISTRATION								9
10	ROUTINE MEDICAL SUPPLIES								10
11	MEDICAL RECORDS								11
12	STAFF TRANSPORTATION								12
13	VOLUNTEER SERVICE COORDINATION								13
14	PHARMACY								14
15	PHYSICIAN ADMINISTRATIVE SERVICES								15
16	OTHER GENERAL SERVICE								16
17	PATIENT/RESIDENTIAL CARE SERVICES								17
LEVEL OF CARE									
50	HOSPICE CONTINUOUS HOME CARE								50
51	HOSPICE ROUTINE HOME CARE								51
52	HOSPICE INPATIENT RESPITE CARE								52
53	HOSPICE GENERAL INPATIENT CARE								53
NONREIMBURSABLE SERVICES COST CENTERS									
60	BEREAVEMENT PROGRAM								60
61	VOLUNTEER PROGRAM								61
62	FUNDRAISING								62
63	HOSPICE/PALLIATIVE MEDICINE FELLOWS								63
64	PALLIATIVE CARE PROGRAM								64
65	OTHER PHYSICIAN SERVICES								65
66	RESIDENTIAL CARE								66
67	ADVERTISING								67
68	TELEHEALTH/TELEMONITORING								68
69	THRIFT STORE								69
70	NURSING FACILITY ROOM & BOARD								70
71	OTHER NONREIMBURSABLE								71
99	NEGATIVE COST CENTER								99
100	TOTAL								100

COST ALLOCATION - SNF - BASED HOSPICE GENERAL SERVICE COSTS STATISTICAL BASES

PROVIDER CCN:

PERIOD:

WORKSHEET K-6

HOSPICE CCN:

FROM:

TO:

PART II

		CRC- B&F (SQUARE FEET)	CRC- ME (DOLLAR VALUE)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCIL- IATION	A&G (ACCUM COST)	PLANT OP & MAINT (SQUARE FEET)	LAUNDRY & LINEN (IN-FACIL- ITY DAYS)	
		1	2	3	4A	4	5	6	
GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES								1
2	CAPITAL RELATED - MOVABLE EQUIPMENT								2
3	EMPLOYEE BENEFITS DEPARTMENT								3
4	ADMINISTRATIVE & GENERAL								4
5	PLANT OPERATION & MAINTENANCE								5
6	LAUNDRY & LINEN SERVICE								6
7	HOUSEKEEPING								7
8	DIETARY								8
9	NURSING ADMINISTRATION								9
10	ROUTINE MEDICAL SUPPLIES								10
11	MEDICAL RECORDS								11
12	STAFF TRANSPORTATION								12
13	VOLUNTEER SERVICE COORDINATION								13
14	PHARMACY								14
15	PHYSICIAN ADMINISTRATIVE SERVICES								15
16	OTHER GENERAL SERVICE								16
17	PATIENT/RESIDENTIAL CARE SERVICES								17
LEVEL OF CARE									
50	HOSPICE CONTINUOUS HOME CARE								50
51	HOSPICE ROUTINE HOME CARE								51
52	HOSPICE INPATIENT RESPITE CARE								52
53	HOSPICE GENERAL INPATIENT CARE								53
NONREIMBURSABLE SERVICES COST CENTERS									
60	BEREAVEMENT PROGRAM								60
61	VOLUNTEER PROGRAM								61
62	FUNDRAISING								62
63	HOSPICE/PALLIATIVE MEDICINE FELLOWS								63
64	PALLIATIVE CARE PROGRAM								64
65	OTHER PHYSICIAN SERVICES								65
66	RESIDENTIAL CARE								66
67	ADVERTISING								67
68	TELEHEALTH/TELEMONITORING								68
69	THRIFT STORE								69
70	NURSING FACILITY ROOM & BOARD								70
71	OTHER NONREIMBURSABLE								71
99	NEGATIVE COST CENTER								99
101	COST TO BE ALLOCATED								101
102	UNIT COST MULTIPLIER								102

## COST ALLOCATION - SNF - BASED HOSPICE GENERAL SERVICE COSTS STATISTICAL BASES

PROVIDER CCN:
---------------

PERIOD:
---------

FROM: \_\_\_\_\_  
TO: \_\_\_\_\_

## WORKSHEET K-6 PART II

[illegible]

COST ALLOCATION - SNF - BASED HOSPICE GENERAL SERVICE COSTS STATISTICAL BASES

PROVIDER CCN:

PERIOD:

WORKSHEET K-6

HOSPICE CCN:

FROM:

PART II

TO:

		PHYSICIAN ADMIN SERVICES (PATIENT DAYS)	OTHER GENERAL SERVICE (SPECIFY BASIS)	PATIENT / RESIDENT CARE SVCS (IN-FACIL- ITY DAYS)						
		15	16	17						
GENERAL SERVICE COST CENTERS										
1	CAPITAL RELATED - BUILDINGS & FIXTURES									1
2	CAPITAL RELATED - MOVABLE EQUIPMENT									2
3	EMPLOYEE BENEFITS DEPARTMENT									3
4	ADMINISTRATIVE & GENERAL									4
5	PLANT OPERATION & MAINTENANCE									5
6	LAUNDRY & LINEN SERVICE									6
7	HOUSEKEEPING									7
8	DIETARY									8
9	NURSING ADMINISTRATION									9
10	ROUTINE MEDICAL SUPPLIES									10
11	MEDICAL RECORDS									11
12	STAFF TRANSPORTATION									12
13	VOLUNTEER SERVICE COORDINATION									13
14	PHARMACY									14
15	PHYSICIAN ADMINISTRATIVE SERVICES									15
16	OTHER GENERAL SERVICE									16
17	PATIENT/RESIDENTIAL CARE SERVICES									17
LEVEL OF CARE										
50	HOSPICE CONTINUOUS HOME CARE									50
51	HOSPICE ROUTINE HOME CARE									51
52	HOSPICE INPATIENT RESPITE CARE									52
53	HOSPICE GENERAL INPATIENT CARE									53
NONREIMBURSABLE SERVICES COST CENTERS										
60	BEREAVEMENT PROGRAM									60
61	VOLUNTEER PROGRAM									61
62	FUNDRAISING									62
63	HOSPICE/PALLIATIVE MEDICINE FELLOWS									63
64	PALLIATIVE CARE PROGRAM									64
65	OTHER PHYSICIAN SERVICES									65
66	RESIDENTIAL CARE									66
67	ADVERTISING									67
68	TELEHEALTH/TELEMONITORING									68
69	THRIFT STORE									69
70	NURSING FACILITY ROOM & BOARD									70
71	OTHER NONREIMBURSABLE									71
99	NEGATIVE COST CENTER									99
101	COST TO BE ALLOCATED									101
102	UNIT COST MULTIPLIER									102

APPORTIONMENT OF SNF - BASED HOSPICE SHARED SERVICES COSTS BY LEVEL OF CARE

PROVIDER CCN:

PERIOD:

WORKSHEET K-7

HOSPICE CCN:

FROM:

TO:

		WKST C, COL 5, LINE #	COST TO CHARGE RATIO	CHARGES BY LOC				SHARED SERVICE COSTS BY LOC				
				HCHC	HRHC	HIRC	HCIP	HCHC	HRHC	HIRC	HCIP	
				1	2	3	4	5	6	7	8	
1	RADIOLOGY - DIAGNOSTIC	30										1
2	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	31										2
3	LABORATORY	32										3
4	INTRAVENOUS THERAPY	33										4
5	RESPIRATORY THERAPY	34										5
6	PHYSICAL THERAPY	35										6
7	OCCUPATIONAL THERAPY	36										7
8	SPEECH LANGUAGE PATHOLOGIST	37										8
9	MEDICAL SUPPLIES CHARGED TO PATIENTS	40										9
10	DRUGS: DRUGS CHARGED TO PATIENTS	41										10
11	DRUGS: IV SOLUTIONS	42										11
12	BLOOD AND BLOOD PRODUCTS	45										12
13	BLOOD TRANSFUSION/PROCESSING/STORAGE	46										13
20	TOTAL											20



CALCULATION OF SNF - BASED HOSPICE PER DIEM COST

PROVIDER CCN: \_\_\_\_\_

PERIOD:

FROM: \_\_\_\_\_

HOSPICE CCN: \_\_\_\_\_

TO: \_\_\_\_\_

WORKSHEET K-8

		TITLE XVIII MEDICARE	TITLE XIX MEDICAID	TOTAL
		1	2	3
HOSPICE CONTINUOUS HOME CARE				
1	TOTAL COST			1
2	TOTAL UNDUPLICATED DAYS			2
3	TOTAL AVERAGE COST PER DIEM			3
4	UNDULICATED PROGRAM DAYS			4
5	PROGRAM COST			5
HOSPICE ROUTINE HOME CARE				
6	TOTAL COST			6
7	TOTAL UNDUPLICATED DAYS			7
8	TOTAL AVERAGE COST PER DIEM			8
9	UNDULICATED PROGRAM DAYS			9
10	PROGRAM COST			10
HOSPICE INPATIENT RESPITE CARE				
11	TOTAL COST			11
12	TOTAL UNDUPLICATED DAYS			12
13	TOTAL AVERAGE COST PER DIEM			13
14	UNDULICATED PROGRAM DAYS			14
15	PROGRAM COST			15
HOSPICE GENERAL INPATIENT CARE				
16	TOTAL COST			16
17	TOTAL UNDUPLICATED DAYS			17
18	TOTAL AVERAGE COST PER DIEM			18
19	UNDULICATED PROGRAM DAYS			19
20	PROGRAM COST			20
TOTAL HOSPICE CARE				
21	TOTAL COST			21
22	TOTAL UNDUPLICATED DAYS			22
23	AVERAGE COST PER DIEM			23

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