

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			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	TITLE XVIII		TITLE XIX	
			PART A	PART B		
			1	2		
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				
3	SNF	1		3	4	5	6	7	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			

IDENTIFICATION DATA								PROVIDER CCN:	PERIOD: FROM: _____ TO: _____	WORKSHEET S-2		
								1	2			
16	COLUMN 1: Is the SNF part of a HO/CO as defined in CMS Pub. 15-1, chapter 21, §2150? COLUMN 2: Enter the number of HO/COs allocating costs to this SNF.										16	
	HO/CO NAME		STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE	HO/CO CCN	HO/CO CONTRACTOR #			
	1		2	3	4	5	6	7	8			
17	HO/CO ALLOCATING TO SNF									17		
18	Did the total number of available beds permanently maintained for lodging inpatients change from the prior cost reporting period?										18	
19	Did this SNF operate a ventilator care unit?										19	
SNF OWNED SERVICES										1	2	
20	COLUMN 1: Did the SNF and/or SNF-based HHA operate a Medicare approved laboratory with its own CLIA number or a CLIA certificate of waiver that meets the requirements in 42 CFR 493? COLUMN 2: Enter the CLIA ID number.										20	
21	Did the SNF operate a radiological department that meets the standards required of a hospital furnishing such services under the program at 42 CFR 482.26 or the standards to provide portable x-ray services?										21	
22	COLUMN 1: Did this SNF operate an institutional based ambulance service? COLUMN 2: Enter the ambulance provider number.										22	
23	Is this SNF involved in business transactions, including management contracts, with individuals or entities that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships?										23	
PROFESSIONAL SERVICES PURCHASED BY THE SNF										1	2	
29	COLUMN 1: Did the SNF and/or its subproviders (if applicable) purchase professional services, e.g., legal, accounting, tax preparation, bookkeeping, payroll, and/or management/consulting services, from an unrelated organization? COLUMN 2: Were the majority of the expenses (i.e., greater than 50 percent of the total professional services expenses) for services purchased from unrelated organizations located outside of the SNF's local area labor market?										29	
SNF-BASED HHA THERAPY COSTS										1		
31	Did the SNF-based HHA contract with outside suppliers for physical therapy services?										31	
32	Did the SNF-based HHA contract with outside suppliers for occupational therapy services?										32	
33	Did the SNF-based HHA contract with outside suppliers for speech therapy services?										33	
MEDICAL MALPRACTICE COST										1	2	3
34	Is the SNF legally required to carry malpractice insurance?										34	
35	If line 34 is Y, is the malpractice policy a claims-made or occurrence policy? Enter 1 for claims-made, or enter 2 for occurrence based policy.										35	
36	If line 34 is Y, enter the total amount of malpractice premiums paid in column 1, the total amount of paid losses in column 2, and the total amount of self-insurance paid in column 3.										36	
37	Are malpractice premiums and paid losses reported in other than the A&G cost center?										37	
LOWER OF COST OR CHARGE EXEMPTION										PART A	PART B	
40	Did the SNF qualify for an exemption from the application of the lower of costs or charges?										40	
41	Did the SNF-based HHA qualify for an exemption from the application of the lower of costs or charges?										41	

IDENTIFICATION DATA		PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET S-2	
FINANCIAL STATEMENTS		1	2	3	
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.			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		1			
52	Is the SNF seeking reimbursement for Medicare bad debts?			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 1	PART A DATE 2	PART B Y/N 3	PART B DATE 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&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 1	LAST NAME 2	TITLE 3	
70	PREPARER				70
71	EMPLOYER	NAME 1			71
72	CONTACT INFORMATION	TELEPHONE NUMBER 1	EMAIL ADDRESS 2		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	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
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		

STATISTICAL DATA		PROVIDER CCN:		PERIOD: FROM: _____ TO: _____	WORKSHEET S-3 PART II		
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
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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
PART IV - SNF WAGE - RELATED COSTS			AMOUNT	
RETIREMENT COSTS				
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
PLAN ADMINISTRATIVE COSTS				
5	401K/TSA PLAN ADMINISTRATION FEES			5
6	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN			6
7	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES			7
HEALTH AND INSURANCE COSTS				
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
TAXES				
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
OTHER				
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: FROM: _____ TO: _____	WORKSHEET S-4 PARTS I & II
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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	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
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PART III - CBSA DATA

	1									1
1	Enter the number of CBSAs where Medicare covered HHA services were provided during the cost reporting period.									
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: FROM: _____ TO: _____	WORKSHEET S-5
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PART I - ENROLLMENT DAYS

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

PART II - CONTRACTED SERVICES

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

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES				PROVIDER CCN:	PERIOD: FROM: _____ TO: _____	WORKSHEET A	
		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: FROM: _____ TO: _____	WORKSHEET A
		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: FROM: _____ TO: _____	WORKSHEET A	
				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: _____WORKSHEET A-6
TO: _____

EXPLANATION OF RECLASSIFICATION	CODE	INCREASES				DECREASES				
		COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY	OTHER	
		1	2	3	4	5	6	7	8	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 CAPITAL COST CENTERS (SUMMARY OF CAPITAL)

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

ADJUSTMENTS TO EXPENSES		PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET A-8	
	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 20
21 DEPRECIATION--MOVABLE EQUIPMENT			CRC-ME		2 21
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	LINE #	DESCRIPTION	EXPENSE ITEM	LINE #	AMOUNT	AMOUNT	NET	ADJUSTMENT
				ON PART II	ALLOWABLE IN COST	INCLUDED IN WKST. A, COL. 9		
1	1	2	3	4	5	6	7	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

INTERRELATIONSHIP 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
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		3	4	5	6	7	8	9	10
2									1
3									2
4									3
5									4
6									5
7									6
8									7
9									8
10									9
									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
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	
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	
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
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		
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	INPATIENT ROUTINE NURSING COST CENTERS								18
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	
							10	11	12
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
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	INPATIENT ROUTINE NURSING COST CENTERS							18	
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)	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
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	INPATIENT ROUTINE NURSING COST CENTERS							18
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)	RECONCILIATION	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)	
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	INPATIENT ROUTINE NURSING COST CENTERS								18
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 & PERFORM 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:
FROM: _____
TO: _____

WORKSHEET B-1

	QUALITY & PERFORM 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 1	WORKSHEET B PART NUMBER 2	WORKSHEET B LINE NUMBER 3	AMOUNT 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: FROM: _____ TO: _____	WORKSHEET C
	TOTAL COST	CHARGES			COST TO CHARGE RATIO
		TOTAL CHARGES	RECLASSIFICATIONS	RECLASSIFIED CHARGES	
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 AUDIOLGY					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	1	2	3	4	5	6	7	8	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	
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			
		1	2	3	4	5	6	
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	OUTPATIENT SERVICE COST CENTERS							47
64	OUTPATIENT REIMBURSABLE COST CENTERS							64
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
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

		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
			.50			3.50
			.51			3.51
			.52			3.52
			.53			3.53
			.54			3.54
	SUBTOTAL		.99			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
			.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

CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER		PROVIDER CCN: _____	PERIOD: _____ FROM: _____ TO: _____	WORKSHEET E-2
SELECT PROGRAM	<input type="checkbox"/> TITLE V <input type="checkbox"/> TITLE XIX			
SELECT COMPONENT	<input type="checkbox"/> SNF <input type="checkbox"/> NF <input type="checkbox"/> ICF / IID			
COMPUTATION OF NET COST OF COVERED SERVICES				
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
REASONABLE CHARGES				
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
CUSTOMARY CHARGES				
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
COMPUTATION OF REIMBURSEMENT SETTLEMENT				
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: FROM: _____ TO: _____	WORKSHEET G
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

PART I - PATIENT REVENUES

	INPATIENT					OUTPATIENT					
	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	11
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: FROM: _____ TO: _____	WORKSHEET G-3
				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	TRANSPORTATION	CONTRACTED/PURCHASED SERVICES	OTHER COSTS	TOTAL	RECLASSIFICATIONS
GENERAL SERVICE COST CENTERS		1	2	3	4	5	6	7
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: _____	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:

HHA CCN:

FROM:

TO:

WORKSHEET H-1

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:
FROM: _____WORKSHEET H-1
PART I

HHA CCN: _____

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:
FROM: _____
TO: _____WORKSHEET H-1
PART II

	NET EXPENSES FOR ALLOCATION	CRC-B&F (SQUARE FEET)	CRC-ME (DOLLAR VALUE)	PLANT OPERATION & MAINT (SQUARE FEET)	TRANS-PORTATION (MILEAGE)	RECONCILIATION	TELECOM-MUNICATION TECHNOLOGY (ACCUM COST)	
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:
FROM: _____WORKSHEET H-1
PART II

HHA CCN: _____

TO: _____

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

ALLOCATION OF SNF GENERAL SERVICE COSTS TO SNF - BASED HHA

PROVIDER CCN:

PERIOD:
FROM: _____WORKSHEET H-2
PART IHHA CCN:
TO: _____

	WKST H-1, 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	
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:
FROM: _____
TO: _____WORKSHEET H-2
PART I

	HOUSE-KEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICE	ACTIVITIES PROGRAM	QUALITY & PERFORM IMPROV PGM	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: _____WORKSHEET H-2
PART IHHA CCN:
TO: _____

	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER GENERAL SERVICE	SUBTOTAL	POST- STEPDOWN ADJ	SUBTOTAL	ALLOCATED HHA A&G	TOTAL HHA COSTS		
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:
FROM: _____WORKSHEET H-2
PART II

HHA CCN: _____

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	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:

HHA CCN:

PERIOD:
FROM: _____
TO: _____WORKSHEET H-2
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)	
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:
FROM: _____WORKSHEET H-2
PART II

HHA CCN: _____

TO: _____

	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: FROM: _____ TO: _____	WORKSHEET H-3 PARTS I, II & III
								HHA CCN: _____		

SELECT PROGRAM	<input type="checkbox"/> TITLE V	<input type="checkbox"/> TITLE XVIII	<input type="checkbox"/> TITLE XIX								
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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	TOTAL HHA CHARGES	HHA SHARED ANCILLARY COSTS							
					1	2	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	SHARED ANCILLARY COSTS	TOTAL HHA COSTS	TOTAL VISITS	AVERAGE COST PER VISIT	HHA PROGRAM VISITS	HHA PROGRAM COSTS			
									1	2	3
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	SHARED ANCILLARY COSTS	TOTAL HHA COSTS	TOTAL CHARGES	RATIO	PROGRAM COVERED CHARGES			PROGRAM COST OF SERVICES	
							OPPS REIMB SERVICES	NOT SUBJ TO DED & COINSUR	SUBJECT TO DED & COINSUR	OPPS REIMB SERVICES	NOT SUBJ TO DED & COINSUR
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: _____ HHA CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET H-4 PARTS I & II
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SELECT PROGRAM TITLE V TITLE XVIII TITLE XIX

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

1	REASONABLE COST OF SERVICES	NOT SUBJECT TO DEDUCTIBLES AND COINSURANCE	SUBJECT TO DEDUCTIBLES AND COINSURANCE	1
		2		
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	1
1	TOTAL PPS PAYMENT - FULL PERIODS WITHOUT OUTLIERS	
2	TOTAL PPS PAYMENT - FULL PERIODS WITH OUTLIERS	
3	TOTAL PPS PAYMENT - LUPA PERIODS	
4	TOTAL PPS PAYMENT - PEP PERIODS	
5	TOTAL PPS OUTLIER PAYMENT - FULL PERIODS WITH OUTLIERS	
6	TOTAL PPS OUTLIER PAYMENT - PEP PERIODS	
7	PROSTHETICS AND ORTHOTICS PAYMENT	
8	DME PAYMENT	
9	OXYGEN PAYMENT	
10	PAYMENT FOR SERVICES REIMBURSED UNDER OPPS	
11	TOTAL <i>REIMBURSABLE</i> COST	
12	DEDUCTIBLES BILLED TO PROGRAM PATIENTS	
13	COINSURANCE BILLED TO PROGRAM PATIENTS	
14	PRIMARY PAYER PAYMENTS	
15	SUBTOTAL OF REIMBURSABLE COSTS	
16	ALLOWABLE BAD DEBTS	
17	ADJUSTED REIMBURSABLE BAD DEBTS	
18	ALLOWABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES	
19	NET REIMBURSABLE AMOUNT BEFORE DEMONSTRATION PAYMENT ADJUSTMENTS	
20	OTHER DEMONSTRATION PAYMENT ADJUSTMENT AMOUNTS BEFORE SEQUESTRATION	
21	AMOUNT DUE HHA PRIOR TO SEQUESTRATION ADJUSTMENT	
22	SEQUESTRATION ADJUSTMENT FOR CLAIMS-BASED AMOUNTS	
23	SEQUESTRATION ADJUSTMENT FOR NON-CLAIMS-BASED AMOUNTS	
24	OTHER DEMONSTRATION PAYMENT ADJUSTMENT AMOUNTS AFTER SEQUESTRATION	
25	OTHER ADJUSTMENTS	
26	SUBTOTAL OF AMOUNT DUE <i>PROVIDER</i> / PROGRAM	
27	TOTAL INTERIM PAYMENTS	
28	TENTATIVE SETTLEMENT AMOUNTS	
29	BALANCE DUE <i>PROVIDER</i> / PROGRAM	
30	PROTESTED AMOUNTS	

ANALYSIS OF PAYMENTS TO SNF - BASED HOME HEALTH AGENCY FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES		PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET H-5
			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 .02 .03 .04 .05 PROVIDER TO PROGRAM .50 .51 .52 .53 .54 SUBTOTAL		3.01
				3.02
				3.03
				3.04
				3.05
				3.50
				3.51
				3.52
				3.53
				3.54
4	TOTAL INTERIM PAYMENTS			3.99
5	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS	PROGRAM TO PROVIDER .01 .02 .03 .04 .05 PROVIDER TO PROGRAM .50 .51 .52 .53 .54 SUBTOTAL		5.01
				5.02
				5.03
				5.04
				5.05
				5.50
				5.51
				5.52
				5.53
				5.54
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:

PERIOD:
FROM: _____WORKSHEET K
HOSPICE CCN: _____
TO: _____

	SALARIES	OTHER	SUBTOTAL	RECLASSIFICATIONS	SUBTOTAL	ADJUSTMENTS	TOTAL	
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 & 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 SERVICES							47

ANALYSIS OF SNF - BASED HOSPICE COSTS

PROVIDER CCN: _____
 HOSPICE CCN: _____

PERIOD:
 FROM: _____
 TO: _____

WORKSHEET K

	SALARIES	OTHER	SUBTOTAL	RECLASS-	SUBTOTAL	ADJUST-	TOTAL	
				IFICATIONS				
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: FROM: _____ TO: _____	WORKSHEET K-1	
		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: HOSPICE CCN:	PERIOD: FROM: _____ TO: _____	WORKSHEET K-2	
		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: FROM: _____ TO: _____	WORKSHEET K-3	
		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: HOSPICE CCN:	PERIOD: FROM: _____ TO: _____	WORKSHEET K-4	
		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: HOSPICE CCN:	PERIOD: FROM: _____ TO: _____	WORKSHEET K-5
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		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:
FROM: _____
TO: _____WORKSHEET K-6
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

COST ALLOCATION SNF - BASED -HOSPICE-GENERAL SERVICE COST

PROVIDER CCN:

PERIOD:
FROM: _____WORKSHEET K-6
PART I

HOSPICE CCN: _____

TO: _____

	HOUSE-KEEPING	DIETARY	NURSING ADMIN	ROUTINE MEDICAL SUPPLIES	MEDICAL RECORDS	STAFF TRANSPORTATION	VOLUNTEER SVC COORDINATOR	PHARMACY	
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 COST

PROVIDER CCN:

PERIOD:
FROM: _____
TO: _____WORKSHEET K-6
PART I

	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:
FROM: _____
TO: _____WORKSHEET K-6
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

	HOUSE-KEEPING (SQUARE FEET)	DIETARY (IN-FACILITY DAYS)	NURSING ADMIN (DIRECT NURS HRS)	ROUTINE MEDICAL SUPPLIES (PATIENT DAYS)	MEDICAL RECORDS (PATIENT DAYS)	STAFF TRANS- PORTATION (MILEAGE)	VOLUNTEER SVC COOR- DINATOR (HOURS OF SERVICE)	PHARMACY (CHARGES)	
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: _____WORKSHEET K-6
PART II

HOSPICE CCN: _____

TO: _____

	PHYSICIAN ADMIN SERVICES (PATIENT DAYS)	OTHER GENERAL SERVICE (SPECIFY BASIS)	PATIENT / RESIDENT CARE SVCS (IN-FACIL- ITY DAYS)						
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: FROM: _____ TO: _____	WORKSHEET K-7		
	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: HOSPICE CCN:	PERIOD: FROM: _____ TO: _____	WORKSHEET K-8
		TITLE XVIII MEDICARE 1	TITLE XIX MEDICAID 2	TOTAL 3
HOSPICE CONTINUOUS HOME CARE				
1	TOTAL COST			1
2	TOTAL UNDuplicated DAYS			2
3	TOTAL AVERAGE COST PER DIEM			3
4	UNDuplicated 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	UNDuplicated 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	UNDuplicated 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	UNDuplicated 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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