

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

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

IDENTIFICATION DATA	PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET S-2
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SNF / SNF HEALTHCARE COMPLEX INFORMATION

		STREET ADDRESS	P O BOX	
		1	2	
1	ADDRESS LINE 1			1

		CITY	STATE	ZIP CODE	COUNTY	
		1	2	3	4	
2	ADDRESS LINE 2					2

	COMPONENT TYPE	COMPONENT NAME	CCN	CBSA	RURAL OR URBAN	DATE CERTIFIED MEDICARE	DATE CERTIFIED MEDICAID	
	1	2	3	4	5	6	7	
3	SNF							3
4	NF							4
5	ICF / IID							5
6	SNF-BASED HHA							6
7	SNF-BASED HOSPICE							7
8	OUTPATIENT REHAB (SPECIFY)							8

		FROM	TO	
		1	2	
9	COST REPORTING PERIOD			9

		TOC CODE	SPECIFY OTHER	
		1	2	
10	TYPE OF CONTROL			10

SNF ORGANIZATION AND OPERATION

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	
							1	2		
17	HO/CO ALLOCATING TO SNF	HO/CO NAME 1	STREET ADDRESS 2	P O BOX 3	CITY 4	STATE 5	ZIP CODE 6	HO/CO CCN 7	HO/CO CONTRACTOR # 8	17
18	Did the total number of available beds permanently maintained for lodging inpatients change from the prior cost reporting period?							1	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?							1	23	
24	<i>Is this SNF licensed in a state that certifies the provider as a SNF regardless of the level of care given for Titles V and XIX patients?</i>								24	
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		
							1	2		
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
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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 date 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	PART A DATE	PART B Y/N	PART B DATE	
		1	2	3	4	
55	Is this cost report prepared using only the PS&R? If either 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)					55
56	Is this cost report prepared using the PS&R for totals and the provider's records 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)					56
57	If line 55 or 56 is Y, were adjustments made to PS&R data for additional claims that have been billed, but are not included on the PS&R used to file this cost report?					57
58	If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?					58
59	If line 55 or 56 is Y, were adjustments made to PS&R data for other reasons? If Y, describe the other adjustment: _____					59
60	Is this cost report prepared using only the provider's records?					60

COST REPORT PREPARER CONTACT INFORMATION		FIRST NAME	LAST NAME	TITLE	
		1	2	3	
70	PREPARER				70
		NAME			
		1			
71	EMPLOYER				71
		TELEPHONE NUMBER	EMAIL ADDRESS		
		1	2		
72	CONTACT INFORMATION				72

STATISTICAL DATA						PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET S-3 PART I
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PART I - VISITS AND CENSUS DATA

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

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

STATISTICAL DATA

PROVIDER CCN:

PERIOD:
FROM: _____
TO: _____

WORKSHEET S-3
PART II

PART II - SNF WAGE INDEX - DIRECT SALARIES

	AMOUNT REPORTED	RECLASS- IFCATIONS	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

	<i>WKST A LINE NUMBER</i>	AMOUNT REPORTED	RECLASS OF SALARIES	ADJUSTED SALARIES	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
	<i>0</i>	1	2	3	4	5	6	
1	EMPLOYEE BENEFITS DEPARTMENT	<i>3</i>						1
2	ADMINISTRATIVE AND GENERAL	<i>4</i>						2
3	PLANT OP, MAINT & REPAIRS	<i>5</i>						3
4	LAUNDRY AND LINEN SERVICE	<i>6</i>						4
5	HOUSEKEEPING	<i>7</i>						5
6	DIETARY	<i>8</i>						6
7	NURSING ADMINISTRATION	<i>9</i>						7
8	CENTRAL SERVICES AND SUPPLY	<i>10</i>						8
9	PHARMACY	<i>11</i>						9
10	MEDICAL RECORDS	<i>12</i>						10
11	MEDICAL SOCIAL SERVICES	<i>13</i>						11
12	ACTIVITIES PROGRAM	<i>14</i>						12
13	QA & PERFORMANCE IMPROVEMENT PROGRAM	<i>15</i>						13
14	TRAINING AND IN-SERVICE EDUCATION	<i>16</i>						14
15	PATIENT TRANSPORTATION PART A	<i>17</i>						15
16	<i>OTHER GENERAL SERVICE</i>	<i>18</i>						<i>16</i>

STATISTICAL DATA	PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET S-3 PART IV
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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)
	1	2	3	4	5
DIRECT SALARIES					
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: _____

WORKSHEET S-4

HHA CCN:

TO: _____

PARTS I & II

PART I - VISITS AND CENSUS DATA

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

PART II - EMPLOYMENT DATA FTES

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

SNF-BASED HOME HEALTH AGENCY
STATISTICAL DATA

PROVIDER CCN:

HHA CCN:

PERIOD:
FROM: _____
TO: _____

WORKSHEET S-4
PARTS III & IV

PART III - CBSA DATA

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

PART IV - PPS ACTIVITY DATA

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

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

PART I - ENROLLMENT DAYS

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

PART II - CONTRACTED SERVICES

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

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

RECLASSIFICATIONS

PROVIDER CCN:

PERIOD:
FROM: _____
TO: _____

WORKSHEET A-6

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

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	2	3	4	5	6	7	
1 CAPITAL RELATED COSTS - BUILDINGS & FIXTURES								1
2 CAPITAL RELATED COSTS - MOVABLE EQUIPMENT								2
3 TOTAL								3

ADJUSTMENTS TO EXPENSES

PROVIDER CCN:

PERIOD:
FROM: _____
TO: _____

WORKSHEET A-8

						WORKSHEET A					
DESCRIPTION OF ADJUSTMENT						BASIS	AMOUNT	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

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

ALLOCATION OF GENERAL SERVICES COSTS

PROVIDER CCN:

PERIOD:
FROM: _____
TO: _____

WORKSHEET B
PART I

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

ALLOCATION OF GENERAL SERVICES COSTS	PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET B PART I
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	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									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
INPATIENT ROUTINE NURSING COST CENTERS									
25									25
26									26
27									27
ANCILLARY SERVICE COST CENTERS									
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

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

ALLOCATION OF GENERAL SERVICES COSTS

PROVIDER CCN:

PERIOD:
FROM: _____
TO: _____

WORKSHEET B
PART I

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

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

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

ALLOCATION OF CAPITAL RELATED COSTS

PROVIDER CCN:

PERIOD:
FROM: _____
TO: _____

WORKSHEET B
PART II

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

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

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

ALLOCATION OF CAPITAL RELATED COSTS

PROVIDER CCN:

PERIOD:
FROM: _____
TO: _____

WORKSHEET B
PART II

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

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

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

COST ALLOCATIONS - STATISTICAL BASES	PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET B-1
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		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)	
		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
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		QUALITY & PERFORM IMPROV PGM (TIME SPENT)	TRAINING & IN-SERVICE EDUCATION (TIME SPENT)	PATIENT TRANSPORT PART A (NUMBER OF TRANSPORTS)	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
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		QUALITY & PERFORM IMPROV PGM (TIME SPENT)	TRAINING & IN-SERVICE EDUCATION (TIME SPENT)	PATIENT TRANSPORT PART A (NUMBER OF TRANSPORTS)	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:

WORKSHEET B-2

FROM: _____
TO: _____

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

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

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

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

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

COMPUTATION OF INPATIENT ROUTINE COSTS		PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET D-1
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SELECT PROGRAM	<input type="checkbox"/> TITLE V	<input type="checkbox"/> TITLE XVIII	<input type="checkbox"/> TITLE XIX
SELECT COMPONENT	<input type="checkbox"/> SNF	<input type="checkbox"/> NF	<input type="checkbox"/> ICF / IID

		1	
INPATIENT DAYS			
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS		1
2	PRIVATE ROOM DAYS		2
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS		3
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM		4
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST		5
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES		6
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO		7
8	PRIVATE ROOM CHARGES		8
9	AVERAGE PRIVATE ROOM PER DIEM CHARGE		9
10	SEMI-PRIVATE ROOM CHARGES		10
11	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE		11
12	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL		12
13	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL		13
14	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT		14
15	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL		15
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM		16
17	PROGRAM ROUTINE SERVICE COST		17
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM		18
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST		19
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS		20
21	PER DIEM CAPITAL RELATED COSTS		21
22	PROGRAM CAPITAL RELATED COST		22
23	INPATIENT ROUTINE SERVICE COST		23
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS		24
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION		25
26	PER DIEM LIMITATION		26
27	INPATIENT ROUTINE SERVICE COST LIMITATION		27
28	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS		28

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

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

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES	PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET E-1
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		PART A		PART B		
		DATE	AMOUNT	DATE	AMOUNT	
		1	2	3	4	
1	TOTAL INTERIM PAYMENTS PAID TO PROVIDER					1
2	INTERIM PAYMENTS PAYABLE					2
3	RETROACTIVE LUMP SUM ADJUSTMENTS					
		.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					
		.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
		CONTRACTOR NUMBER		DATE OF NPR		
		1		2		
8						8

CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER		PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET E-2
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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
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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		
CURRENT LIABILITIES		
35	ACCOUNTS PAYABLE	35
36	SALARIES, WAGES & FEES PAYABLE	36
37	PAYROLL TAXES PAYABLE	37
38	NOTES & LOANS PAYABLE (SHORT TERM)	38
39	DEFERRED INCOME	39
40	ACCELERATED PAYMENTS	40
41	DUE TO OTHER FUNDS	41
42	OTHER CURRENT LIABILITIES	42
43	TOTAL CURRENT LIABILITIES	43
LONG TERM LIABILITIES		
44	MORTGAGE PAYABLE	44
45	NOTES PAYABLE	45
46	UNSECURED LOANS	46
47	LOANS FROM OWNERS	47
48	OTHER LONG TERM LIABILITIES	48
49	TOTAL LONG TERM LIABILITIES	49
50	TOTAL LIABILITIES	50
CAPITAL ACCOUNTS		
51	FUND BALANCES	51
52	TOTAL LIABILITIES AND FUND BALANCES	52

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

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

PART II - OPERATING EXPENSES

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

STATEMENT OF REVENUES AND EXPENSES	PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET G-3
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		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: _____	PERIOD: FROM: _____	WORKSHEET H	
				HHA CCN: _____	TO: _____		

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

ANALYSIS OF SNF - BASED HHA COSTS

PROVIDER CCN:

PERIOD:

WORKSHEET H

HHA CCN:

FROM:
TO:

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

ALLOCATION OF SNF-BASED HHA GENERAL SERVICE COSTS

PROVIDER CCN:

PERIOD:

WORKSHEET H-1

HHA CCN:

FROM:

TO:

PART I

		NET EXPENSE FOR ALLOCATION	CRC-B&F	CRC-ME	PLANT OP, MAINT & REPAIRS	TRANSPORTATION	SUBTOTAL	TELECOMMUNICATION 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: _____ TO: _____

WORKSHEET H-1
PART I

HHA CCN: _____

		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

HHA CCN: _____

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

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

PROVIDER CCN:

PERIOD:

WORKSHEET H-1

HHA CCN:

FROM:

PART II

TO:

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

ALLOCATION OF SNF GENERAL SERVICE COSTS TO SNF - BASED HHA

PROVIDER CCN:

 HHA CCN:

PERIOD:
 FROM: _____
 TO: _____

WORKSHEET H-2
 PART I

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

ALLOCATION OF SNF GENERAL SERVICE COSTS TO SNF - BASED HHA

PROVIDER CCN:

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

ALLOCATION OF SNF GENERAL SERVICE COSTS TO SNF - BASED HHA

PROVIDER CCN: _____
HHA CCN: _____

PERIOD:
FROM: _____
TO: _____

WORKSHEET H-2
PART I

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

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

PROVIDER CCN:

PERIOD:

WORKSHEET H-2

HHA CCN:

FROM: _____
TO: _____

PART II

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

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

PROVIDER CCN: _____
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)	
	7	8	9	10	11	12	13	14	15	
1	ADMINISTRATIVE & GENERAL									1
2	SKILLED NURSING CARE - RN									2
3	SKILLED NURSING CARE - LPN									3
4	PHYSICAL THERAPIST									4
5	PHYSICAL THERAPY ASSISTANT									5
6	OCCUPATIONAL THERAPIST									6
7	OCCUPATIONAL THERAPY ASSISTANT									7
8	SPEECH LANGUAGE PATHOLOGIST									8
9	MEDICAL SOCIAL SERVICES									9
10	HOME HEALTH AIDE									10
11	MEDICAL SUPPLIES CHARGED TO PATIENTS									11
12	DRUGS CHARGED TO PATIENTS									12
13	COST OF ADMINISTERING VACCINES									13
14	DURABLE MEDICAL EQUIPMENT/OXYGEN									14
15	DISPOSABLE DEVICES									15
16	OTHER REIMBURSABLE									16
17	HOME DIALYSIS AIDE SERVICES									17
18	RESPIRATORY THERAPY									18
19	PRIVATE DUTY NURSING									19
20	CLINIC									20
21	HEALTH PROMOTION ACTIVITIES									21
22	DAY CARE PROGRAM									22
23	HOME DELIVERED MEALS PROGRAM									23
24	HOMEMAKER SERVICES									24
25	ADVERTISING									25
26	FUNDRAISING									26
27										27
100	TOTAL STATISTIC									100
101	TOTAL COST TO BE ALLOCATED									125
102	UNIT COST MULTIPLIER									102

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

PROVIDER CCN:

PERIOD:
FROM: _____
TO: _____

WORKSHEET H-2
PART II

HHA CCN:

	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

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

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

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

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

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

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

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

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

SELECT PROGRAM TITLE V TITLE XVIII TITLE XIX

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

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

PART II - COMPUTATION OF SNF - BASED HHA REIMBURSEMENT SETTLEMENT

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

ANALYSIS OF PAYMENTS TO SNF - BASED HOME HEALTH AGENCY FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES	PROVIDER CCN:	PERIOD:	WORKSHEET H-5
	HHA CCN:	FROM: TO:	

		DATE		AMOUNT		
		1	2			
1	TOTAL INTERIM PAYMENTS PAID TO PROVIDER				1	
2	INTERIM PAYMENTS PAYABLE				2	
3	RETROACTIVE LUMP SUM ADJUSTMENTS	PROGRAM TO PROVIDER	.01			3.01
			.02			3.02
			.03			3.03
			.04			3.04
			.05			3.05
		PROVIDER TO PROGRAM	.50			3.50
			.51			3.51
			.52			3.52
			.53			3.53
			.54			3.54
		SUBTOTAL		.99		
4	TOTAL INTERIM PAYMENTS				4	
5	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS	PROGRAM TO PROVIDER	.01			5.01
			.02			5.02
			.03			5.03
			.04			5.04
			.05			5.05
		PROVIDER TO PROGRAM	.50			5.50
			.51			5.51
			.52			5.52
			.53			5.53
			.54			5.54
		SUBTOTAL		.99		
6	CONTRACTOR: NET SETTLEMENT AMOUNT	PROGRAM TO PROVIDER	.01			6.01
		PROVIDER TO PROGRAM	.02			6.02
7	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY				7	

		CONTRACTOR NUMBER	DATE OF NPR	
NAME OF CONTRACTOR		1	2	3
8				8

ANALYSIS OF SNF - BASED HOSPICE COSTS

PROVIDER CCN: _____
 HOSPICE CCN: _____

PERIOD:
 FROM: _____
 TO: _____

WORKSHEET K

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

ANALYSIS OF SNF - BASED HOSPICE COSTS	PROVIDER CCN: _____ HOSPICE CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET K
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		SALARIES	OTHER	SUBTOTAL	RECLASS- IFICATIONS	SUBTOTAL	ADJUST- MENTS	TOTAL	
		1	2	3	4	5	6	7	
NONREIMBURSABLE SERVICES COST CENTERS									
60	BEREAVEMENT PROGRAM								60
61	VOLUNTEER PROGRAM								61
62	FUNDRAISING								62
63	HOSPICE/PALLIATIVE MEDICINE FELLOWS								63
64	PALLIATIVE CARE PROGRAM								64
65	OTHER PHYSICIAN SERVICES								65
66	RESIDENTIAL CARE								66
67	ADVERTISING								67
68	TELEHEALTH/TELEMONITORING								68
69	THRIFT STORE								69
70	NURSING FACILITY ROOM & BOARD								70
71	OTHER NONREIMBURSABLE								71
100	TOTAL								100

ANALYSIS OF SNF - BASED HOSPICE CONTINUOUS HOME CARE

PROVIDER CCN: _____
 HOSPICE 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: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET K-2
HOSPICE CCN: _____			

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

ANALYSIS OF SNF - BASED HOSPICE INPATIENT RESPITE CARE

PROVIDER CCN: _____

PERIOD: _____

WORKSHEET K-3

HOSPICE CCN: _____

FROM: _____
TO: _____

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

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

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

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

COST ALLOCATION SNF - BASED -HOSPICE-GENERAL SERVICE COST

PROVIDER CCN:

PERIOD:

WORKSHEET K-6

HOSPICE CCN:

FROM:

PART I

TO:

		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

HOSPICE CCN: _____

TO: _____

PART I

		HOUSE-KEEPING	DIETARY	NURSING ADMIN	ROUTINE MEDICAL SUPPLIES	MEDICAL RECORDS	STAFF TRANSPORTATION	VOLUNTEER SVC COORDINATOR	PHARMACY	
		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 & 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: _____
HOSPICE 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: _____

WORKSHEET K-6

HOSPICE CCN: _____

TO: _____

PART II

		CRC-B&F (SQUARE FEET)	CRC-ME (DOLLAR VALUE)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCILIATION	A&G (ACCUM COST)	PLANT OP & MAINT (SQUARE FEET)	LAUNDRY & LINEN (IN-FACILITY 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:

WORKSHEET K-6

HOSPICE CCN:

FROM: _____
TO: _____

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 TRANSPORTATION (MILEAGE)	VOLUNTEER SVC COORDINATOR (HOURS OF SERVICE)	PHARMACY (CHARGES)	
		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 & 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

HOSPICE CCN: _____

TO: _____

PART II

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

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

PROVIDER CCN: _____

PERIOD: _____

WORKSHEET K-7

HOSPICE CCN: _____

FROM: _____

TO: _____

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

CALCULATION OF SNF - BASED HOSPICE PER DIEM COST

PROVIDER CCN: _____

PERIOD: _____

WORKSHEET K-8

HOSPICE CCN: _____

FROM: _____

TO: _____

		TITLE XVIII MEDICARE	TITLE XIX MEDICAID	TOTAL
		1	2	3
HOSPICE CONTINUOUS HOME CARE				
1	TOTAL COST			1
2	TOTAL UNDUPLICATED DAYS			2
3	TOTAL AVERAGE COST PER DIEM			3
4	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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