## 3614. WORKSHEET A-8-1 - STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS

In accordance with 42 CFR 413.17, costs applicable to services, facilities, and supplies furnished to you by organizations related to you by common ownership or control are includable in your allowable cost at the cost to the related organization, except for the exceptions outlined in 42 CFR 413.17(d). This worksheet provides for the computation of any needed adjustments to costs applicable to services, facilities, and supplies furnished to the hospital by organizations related to you or costs associated with the home office. In addition, it shows certain information concerning the related organizations with which you have transacted business as well as home office costs. (See CMS Pub. 15-I, chapter 10, and §2150 respectively.)

<u>Part A</u>--Cost applicable to home office costs, services, facilities, and supplies furnished to you by organizations related to you by common ownership or control are includable in your allowable cost at the cost to the related organizations. However, such cost must not exceed the amount a prudent and cost conscious buyer pays for comparable services, facilities, or supplies that are purchased elsewhere.

<u>Part B</u>--Use this part to show your relationship to organizations identified in Part A. Show the requested data relative to all individuals, partnerships, corporations, or other organizations having either a related interest to you, a common ownership with you, or control over you as defined in CMS Pub. 15-I, chapter 10 in columns 1 through 6, as appropriate.

Complete only those columns which are pertinent to the type of relationship which exists.

<u>Column 1</u>--Enter the appropriate symbol which describes your relationship to the related organization.

<u>Column 2</u>--If the symbol A, D, E, F, or G is entered in column 1, enter the name of the related individual in column 2.

<u>Column 3</u>--If the individual indicated in column 2 or the organization indicated in column 4 has a financial interest in you, enter the percent of ownership as a ratio.

<u>Column 4</u>--Enter the name of the related corporation, partnership, or other organization.

<u>Column 5</u>--If you or the individual indicated in column 2 has a financial interest in the related organizations, enter the percent of ownership in such organization as a ratio.

<u>Column 6</u>--Enter the type of business in which the related organization engages (e.g., medical drugs and/or supplies, laundry and linen service).

<u>Column 7</u>--Enter the specific column of Worksheet A-7, Part III columns 9 through 14 impacted by the adjustment (10/97).

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