

4053. WORKSHEET J-1 - ALLOCATION OF GENERAL SERVICE COSTS TO COMMUNITY MENTAL HEALTH CENTERS

Use this worksheet only if you operate as part of your complex a certified hospital-based community mental health center (CMHC) furnishing services to Medicare titles XVIII, title XIX, and V. Additionally, while comprehensive outpatient rehabilitation facilities (CORFs), outpatient rehabilitation facilities (ORFs) which generally furnish outpatient physical therapy (OPT), outpatient occupational therapy (OOT), or outpatient speech pathology (OSP) services, do not complete the J series worksheets they must complete the applicable Worksheet A cost center for the purpose of overhead allocation. Only those cost centers that represent services for which the facility is certified are used. If you have more than one hospital-based CMHC, complete a separate worksheet for each facility.

4053.1 Part I - Allocation of General Service Costs to Community Mental Health Center Cost Centers.--Worksheet J-1, Part I, provides for the allocation of the expenses of each general service cost center to those cost centers which receive the services. Obtain the total direct expenses (column 0, line 22) from Worksheet A, column 7, lines as appropriate:

<u>Component</u>	<u>From Worksheet A, Column 7</u>
CMHC	line 99 and subscripts

Obtain the cost center allocations (column 0, lines 1 through 21) from your records, the sum of which must equal the amount entered on column 0, line 22. The amounts on line 22, columns 0 through 23, and column 25, must equal the corresponding amounts on Worksheet B, Part I, columns 0 through 23, and column 25, lines as appropriate:

<u>Component</u>	<u>Worksheet B, Part I, Columns 0 through 23 and 25</u>
CMHC	line 99 and subscripts

Complete the amounts entered on lines 1 through 21, columns 1 through 23, and column 25, in accordance with the instructions contained in §4053.2.

NOTE: Worksheet B, Part I, established the method used to reimburse direct GME cost (i.e., reasonable cost or the per resident amount). Therefore, this worksheet must follow that method. If Worksheet B, Part I, column 25, excluded the costs of interns and residents, column 25, on this worksheet must also exclude these costs.

In column 24, Part I, enter the total of columns 4A through 23.

In column 27, Part I, enter the unit cost multiplier (column 26, line 1, divided by the sum of column 26, line 22, minus column 26, line 1) on line 23. Round the unit cost multiplier to six decimal places. Multiply each amount in column 26, lines 2 through 21, by the unit cost multiplier on line 23, and enter the result on the corresponding line of column 27. On line 22, enter the total of the amounts on lines 2 through 21. The total on line 22 equals the amount in column 26, line 1.

In column 28, Part I, enter on lines 2 through 21, the sum of columns 26 and 27. The total on line 22 equals the total in column 26, line 22.

4053.2 Part II - Allocation of General Service Costs to Community Mental Health Center Cost Centers - Statistical Basis.--Worksheet J-1, Part II, provides for the proration of the statistical data needed to equitably allocate the expenses of the hospital's general service cost centers on Worksheet J-1, Part I. If there is a difference between the total accumulated costs reported on the Part II statistics and the total accumulated costs calculated on Part I, use the reconciliation

column on Part II for reporting any adjustments. See §4020 for the appropriate usage of the reconciliation columns. For subscribed (componentized) A&G cost centers, the accumulated cost center line must match the reconciliation column number.

To facilitate the allocation process, the general format of Worksheet J-1, Parts I and II, is identical. The statistical basis shown at the top of each column on Worksheet J-1, Part II, is the recommended basis of allocation of the cost center indicated and must be consistent with the statistical basis utilized on Worksheet B, Part I.

Lines 1 through 21--On Worksheet J-1, Part II, for all cost centers to which the general service cost center is being allocated, enter that portion of the total statistical base applicable to each.

Line 22--Enter the total of lines 1 through 21 for each column. The total in each column must be the same as shown for the corresponding column on Worksheet B-1, lines as appropriate:

<u>Component</u>	<u>Worksheet B-1, Corresponding Column</u>
CMHC	line 99

Line 23--Enter the total expenses for the cost center allocated. Obtain this amount from Worksheet B, Part I, lines as appropriate (see §4020), from the same column used to enter the statistical base on Worksheet J-1, Part II (e.g., for a CMHC provider, in the case of capital-related cost buildings and fixtures, this amount is on Worksheet B, Part I, column 1, line 99).

Line 24--Enter the unit cost multiplier which is obtained by dividing the cost entered on line 23 by the total statistic entered in the same column on line 22. Round the unit cost multiplier to six decimal places.

Multiply the unit cost multiplier by that portion of the total statistic applicable to each cost center receiving the services. Enter the result of each computation on Worksheet J-1, Part I, in the corresponding column and line.

After the unit cost multiplier has been applied to all the cost centers receiving the services, the total cost (line 22, Part I) must equal the total cost on line 23, Part II.

Perform the preceding procedures for each general service cost center.