

4072.1. WORKSHEETS O-1, O-2, O-3, AND O-4 - ANALYSIS OF HOSPITAL-BASED HOSPICE COSTS

Worksheet O-1 - Analysis of Hospital-Based Hospice Costs Hospice Continuous Home Care

Worksheet O-2 - Analysis of Hospital-Based Hospice Costs Hospice Routine Home Care

Worksheet O-3 - Analysis of Hospital-Based Hospice Costs Hospice Inpatient Respite Care

Worksheet O-4 - Analysis of Hospital-Based Hospice Costs Hospice General Inpatient Care

Worksheets O-1, O-2, O-3, and O-4 provide for recording the direct patient care costs by LOC, including reclassifications and adjustments. The general format of these worksheets is identical to Worksheet O in order to facilitate the transfer of direct patient care costs to Worksheet O. For each cost center, the sums of the amounts reported in columns 1, 2, 4, and 6, of these worksheets are transferred to the corresponding columns on Worksheet O.

Column 1--For each LOC worksheet, enter salaries from the provider's accounting books and record.

Column 2--For each LOC worksheet, enter all costs other than salaries from the provider's accounting books and records.

Column 3--For each cost center, add the amounts in columns 1 and 2 and enter the total in column 3.

Column 4--For each LOC worksheet, enter any reclassification of direct patient care service costs needed to effect proper cost allocation. For each line, the sum of the reclassification entries on Worksheets O-1, O-2, O-3, and O-4, column 4, must equal the amount on the corresponding line of Worksheet O, column 4.

Column 5--For each cost center, enter the total of the amount in column 3 plus or minus the amount in column 4.

Column 6--For each LOC worksheet, enter any adjustments for direct patient care service costs (lines 25 through 46) required under Medicare principles of reimbursements. (See §4016.) Show reductions to expenses as negative amounts. For each line, the sum of the adjustment entries on Worksheets O-1, O-2, O-3, and O-4, column 6, must equal the amount on the corresponding line of Worksheet O, column 6.

Column 7--For each cost center, enter the total of the amount in column 5 plus or minus the amount in column 6. For each LOC worksheet, transfer the amount on line 100 to the corresponding LOC line on Worksheet O-5, column 1, as follows:

<u>From line 100 of:</u>	<u>To Worksheet O-5, column 1, line:</u>
Worksheet O-1	50
Worksheet O-2	51
Worksheet O-3	52
Worksheet O-4	53

4072.2. WORKSHEET O-5 - COST ALLOCATION - DETERMINATION OF HOSPITAL-BASED HOSPICE NET EXPENSES FOR ALLOCATION

Worksheet O-5 determines total expenses of each general service cost center for proper allocation of general service costs to each LOC and to nonreimbursable cost centers. This worksheet combines the direct general service costs reported on Worksheet O, lines 1 through 17, with the overhead allocation of the hospital general service costs reported on Worksheet B, Part I, line 116, columns 1 through 18.

Column Descriptions

Column 1--For each general service and nonreimbursable cost center, transfer the amount from the corresponding cost center on Worksheet O, column 7. For each LOC line, transfer amounts as follows:

<u>Line:</u>	<u>From column 7, line 100 of:</u>
50	Worksheet O-1
51	Worksheet O-2
52	Worksheet O-3
53	Worksheet O-4

The total on line 100 of column 1 must equal the amount on Worksheet A, column 7, line 116.

Column 2--For each general service cost center, transfer the amount from the corresponding column on Worksheet B, Part I, line 116, as follows:

NOTE: If a general service cost center on Worksheet B, Part I, is subscripted, add the amounts on the standard cost center line and its corresponding subscripted lines, and transfer the sum total to column 2 of the applicable line on this worksheet.

<u>Line:</u>	<u>From Worksheet B, line 116, column(s):</u>	<u>Line:</u>	<u>From Worksheet B, line 116, column(s):</u>
1	1	10	14
2	2	11	16
3	4	12	N/A
4	5, 11, and 12*	13	N/A
5	6 and 7*	14	15
6	8	15	N/A
7	9	16	18, 20, and 23
8	10	17	17
9	13		

*If Worksheet S-9, column 4, line 12, plus line 13, is zero (no in-facility days), then transfer the amounts from Worksheet B, Part I, columns 5, 6, 7, 11, and 12, line 116, to column 2, line 4, of this worksheet; and enter zero in column 2, line 5, of this worksheet.

Column 3--For each line, enter the sum of columns 1 and 2. The total on line 100 of column 3 must equal the amount on Worksheet B, Part I, column 26, line 116. Transfer the amount from each cost center to the corresponding line on Worksheet O-6, Part I, column 0.