

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 subscribed, add the amounts on the standard cost center line and its corresponding subscribed 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 6 and 7, line 116, to column 2, line 4, 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.