Worksheet O-8 calculates the average cost per diem by level of care and in total.

**Line 1**--Enter in column 3, the sum of the total HCHC cost from Worksheet O-6, Part I, line 50, column 18, plus Worksheet O-7, line 11, column 6.

**Line 2**--Enter in column 3, the total HCHC days from Worksheet S-9, line 10, column 4.

**Line 3**--Enter in column 3, the average HCHC cost per diem by dividing line 1, column 3, by line 2, column 3.

**Line 4**--Enter in column 1, the title XVIII - Medicare HCHC days from Worksheet S-9, line 10, column 1. Enter in column 2 the title XIX - Medicaid HCHC days from Worksheet S-9, line 10, column 2.

**Line 5**--Enter in column 1, the title XVIII - Medicare program cost calculated by multiplying line 3, column 3, by line 4, column 1. Enter in column 2, the title XIX - Medicaid program cost calculated by multiplying line 3, column 3, by line 4, column 2.

**Line 6**--Enter in column 3, the total HRHC cost from Worksheet O-6, Part I, line 51, column 18, plus Worksheet O-7, line 11, column 7.

**Line 7**--Enter in column 3, the total HRHC days from Worksheet S-9, line 11, column 4.

**Line 8**--Enter in column 3, the average HRHC cost per diem by dividing line 6, column 3, by line 7, column 3.

**Line 9**--Enter in column 1, the title XVIII - Medicare HRHC days from Worksheet S-9, line 11, column 1. Enter in column 2, the title XIX - Medicaid HRHC days from Worksheet S-9, line 11, column 2.

**Line 10**--Enter in column 1, the title XVIII - Medicare program cost calculated by multiplying line 8, column 3, by line 9, column 1. Enter in column 2, the title XIX - Medicaid program cost calculated by multiplying line 8, column 3, by line 9, column 2.

**Line 11**--Enter in column 3, the total HIRC cost from Worksheet O-6, Part I, line 52, column 18, plus Worksheet O-7, line 11, column 8.

**Line 12**--Enter in column 3, the total HIRC days from Worksheet S-9, line 12, column 4.

**Line 13**--Enter in column 3, the average HIRC cost per diem by dividing line 11, column 3, by line 12, column 3.

**Line 14**--Enter in column 1, the title XVIII - Medicare HIRC days from Worksheet S-9, line 12, column 1. Enter in column 3, the title XIX - Medicaid HIRC days from Worksheet S-9, line 12, column 2.

**Line 15**--Enter in column 1, the title XVIII - Medicare program cost calculated by multiplying line 13, column 3, by line 14, column 1. Enter in column 2, the title XIX - Medicaid program cost calculated by multiplying line 13, column 3, by line 14, column 2.

**Line 16**--Enter in column 3, the total HGIP cost from Worksheet O-6, Part I, line 53, column 18, plus Worksheet O-7, line 11, column 9.

**Line 17**--Enter in column 3, the total HGIP days from Worksheet S-9, line 13, column 4.
Line 18—Enter in column 3, the average HGIP cost per diem by line 16, column 3, by line 17, column 3.

Line 19—Enter in column 1, the title XVIII - Medicare HGIP days from Worksheet S-9, line 13, column 1. Enter in column 3, the title XIX - Medicaid HGIP days from Worksheet S-9, line 13, column 2.

Line 20—Enter in column 1, the title XVIII - Medicare program cost calculated by multiplying line 18, column 3, by line 19, column 1. Enter in column 2, the title XIX - Medicaid program cost calculated by multiplying line 18, column 3, by line 19, column 2.

Line 21—Enter in column 3, the sum of lines 1, 6, 11, and 16.

Line 22—Enter in column 3, total days from Worksheet S-9, line 14, column 4.

Line 23—Enter the average cost per diem by dividing line 21, column 3, by line 22, column 3.