

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

4164.2. WORKSHEET O-5 - COST ALLOCATION - DETERMINATION OF SNF-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 services costs reported on Worksheet O, lines 1 through 17 with the overhead allocation of the hospital general services costs reported on Worksheet B Part I, line 83, columns 1 through 15.

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 83.

Column 2--For each general service cost center, transfer the amount from the corresponding column on Worksheet B, Part I, line 83 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 83, column(s):</u>	<u>Line:</u>	<u>From Worksheet B, line 83, column(s):</u>
1	1	10	10
2	2	11	12
3	3	12	N/A
4	4*	13	N/A
5	5*	14	11
6	6	15	N/A
7	7	16	15
8	8	17	13
9	9		

NOTE: If Worksheet O-6, Part II, column, 6, line 6, is zero (no in facility days), then transfer the amounts from Worksheet B, Part I, columns 4 and 5, line 83, to column 2, line 4, of this worksheet; *and enter zero on 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 18, line 83. Transfer the amount from each cost center to the corresponding line on Worksheet O-6, Part I, column 0.