

For each line, the accumulated cost statistic on Worksheet O-6, Part II, column 4, is the difference between the amount on Worksheet O-6, Part I, column 3A and the adjustment amount on Worksheet O-6, Part II, column 4A. Accumulated cost for A&G is not included in the total statistic for the A&G cost center; therefore, transfer the amount on Worksheet O-6, Part I, column 3A, line 4, to Worksheet O-6, Part II, column 4A, line 4.

The total accumulated cost statistic for Worksheet O-6, Part II, column 4, line 4 is the difference between the total on Worksheet O-6, Part I, column 3A, line 101 and the amounts in column 4A of Worksheet O-6, Part II.

A negative cost center balance in the statistics for allocating A&G expenses causes an improper distribution of this overhead cost center. Negative balances are excluded from the allocation statistics when A&G expenses are allocated on the basis of accumulated cost.

Column 18--Transfer the amounts on lines 50 through 53 as follows:

<u>From Worksheet O-6, Part I,</u> <u>column 18:</u>	<u>To Worksheet O-8,</u> <u>column 3:</u>
line 50	line 1
line 51	line 6
line 52	line 11
line 53	line 16

4164.4. WORKSHEET O-7 - APPORTIONMENT OF SNF-BASED HOSPICE SHARED SERVICE COSTS BY LEVEL OF CARE

This worksheet calculates the cost of ancillary services provided by SNF ancillary departments to SNF-based hospice patients.

Column Description

Column 1--For each cost center, enter in column 1, the cost-to-charge ratio from Worksheet C, column 3, line as indicated in column 0.

Columns 2 through 5--For each cost center, enter the charges, from the provider's records, for ancillary services provided by SNF ancillary departments to SNF-based hospice patients. Enter the charges by LOC in the appropriate LOC column.

Columns 6 through 9--For each column, calculate cost of ancillary services provided by SNF ancillary departments to SNF-based hospice patients as follows:

<u>Column:</u>	<u>Calculation:</u>
6	col. 1 x col. 2
7	col. 1 x col. 3
8	col. 1 x col. 4
9	col. 1 x col. 5

For each column 6 through 9, enter the sum of lines 1 through 10 on line 11.