

**4909.30 WORKSHEET H-2 - PART I - ALLOCATION OF SNF GENERAL SERVICE COSTS TO THE SNF-BASED HHA AND PART II - ALLOCATION OF GENERAL SERVICE COSTS TO THE SNF-BASED HHA - STATISTICAL BASIS**

Use this worksheet only if you operate a Medicare certified SNF-based HHA as part of your complex. To facilitate the allocation process, the general format of Worksheet H-2, Parts I and II, is identical.

Worksheet H-2, Part I, provides for the allocation of the expenses of each general service cost center of the SNF to those cost centers that receive the services. Worksheet H-2, Part II, provides for the proration of the statistical data needed to equitably allocate the expenses of the general service cost centers on Worksheet H-2, Part I.

Obtain the total direct expenses reported on Worksheet H-2, Part I, column 0, line 100 from Worksheet A, line 70, column 9. Obtain the cost center allocation for the amount reported on line 100 from Worksheet H-1, Part I, lines 16 through 49, column 9 and report in column 0, accordingly.

Obtain the SNF general service costs allocated to the SNF-based HHA from Worksheet B, Part I, line 70, columns 1 through 18, and 20. For each column on Worksheet B, Part I, line 70, enter in the corresponding column on Worksheet H-2, Part II, line 101, the total costs to be allocated to the SNF-based HHA cost centers receiving services. For each column on Worksheet B-1, line 70, enter in allocation statistic to the corresponding column on Worksheet H-2, Part II, line 100.

Complete the instruction for Worksheet H-2, Part II, lines 1 through 27.

Line 100.--Enter the unit cost multiplier (column 21, line 1, divided by the sum of column 21, line 100 minus column 21, line 1, rounded to 6 decimal places). Multiply each amount in column 21, lines 2 through 27, by the unit cost multiplier, and enter the result on the corresponding line of column 22.

On Worksheet H-2, Part I, column 19, for each line enter the total of columns 3A through 18. In column 20, enter any post-stepdown adjustments. In column 21, enter the sum of columns 19 and 20. The total cost on Worksheet H-2, Part I, column 21, line 100 must agree to the total SNF allocated cost from Worksheet B Part I, column 21, line 70.

On Worksheet H-2, Part I, column 23, enter on lines 2 through 27 the sum of columns 21 and 22. The total in column 23, line 100 equals the total in column 21, line 100.

The statistical basis at the top of each column on Worksheet H-2, Part II, is the recommended basis of allocation and must correspond to the statistical basis reported on Worksheet B, Part I.

An HHA may request a change in the order of allocation if the request meets the conditions set forth in CMS Pub. 15-1, chapter 23, §2313. Likewise, new SNF owners after a change of ownership may request a change in the order of allocation if the request meets the conditions set forth in CMS Pub. 15-1, chapter 23, §2313.

Lines 1 through 27.--On Worksheet H-2, Part II, for each column where the total allocation statistic on line 100 contains an amount, enter on lines 1 through 27 that portion of the total statistical applicable to each cost center. For each column 1 through 18, the sum of the amounts on lines 1 through 27 must equal the amount on line 100.

Line 101.--Enter the total SNF general service cost allocated to the SNF-based HHA. For each column on Worksheet B, Part I, line 70, enter in the corresponding column on Worksheet H-2, Part II, line 101, the total costs to be allocated to the SNF-based HHA cost centers receiving services.

Line 102.--Calculate the unit cost multiplier by dividing the cost entered on line 101 by the total statistic entered in the same column on line 100. Round the unit cost multiplier to six decimal places.

To complete Worksheet H-2, Part I, for each column multiply the unit cost multiplier by the statistics applicable to each cost center receiving the service. Enter the result of each computation on Worksheet H-2, Part I, in the corresponding column and line.

After the unit cost multiplier has been applied to all the cost centers receiving the services, the total cost on Worksheet H-2, Part I, line 100, must equal the total cost on Worksheet H-2, Part II, line 101.