

4912.20 WORKSHEETS K-1 through K-4 - ANALYSIS OF SNF-BASED HOSPICE COSTS BY LEVEL OF CARE

- Worksheet K-1 - Analysis of SNF-Based Hospice Continuous Home Care
- Worksheet K-2 - Analysis of SNF-Based Hospice Routine Home Care
- Worksheet K-3 - Analysis of SNF-Based Hospice Inpatient Respite Care
- Worksheet K-4 - Analysis of SNF-Based Hospice General Inpatient Care

Worksheets K-1, K-2, K-3, and K-4, provide for recording the direct patient care costs by LOC, including reclassifications and adjustments. The general format of these worksheets is identical to Worksheet K in order to facilitate the transfer of direct patient care costs to Worksheet K. For each cost center, the sums of the amounts reported in columns 1, 2, 4, and 6 of these worksheets are transferred to the corresponding columns on Worksheet K.

Column 1--For each LOC worksheet, enter salaries from the provider's accounting books and records.

Column 2--For each LOC worksheet, enter all costs other than salaries from the provider's accounting books and records.

Column 3--For each cost center, add the amounts in columns 1 and 2 and enter the total in column 3.

Column 4--For each LOC worksheet, enter any reclassification of direct patient care service costs needed to effect proper cost allocation. For each line, the sum of the reclassification entries on Worksheets K-1, K-2, K-3, and K-4, column 4, must equal the amount on the corresponding line on Worksheet K, column 4.

Column 5--For each cost center, enter the total of the amount in column 3 plus or minus the amount in column 4.

Column 6--For each LOC worksheet, enter any adjustments for direct patient care service costs (lines 25 through 46) required under Medicare principles of reimbursement. Show reductions to expenses as negative amounts. For each line, the sum of the adjustment entries on Worksheets K-1, K-2, K-3, and K-4, column 6, must equal the amount on the corresponding line of Worksheet K, column 6.

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 K-5, column 1, as follows:

<u>From line 100 of:</u>	<u>To Worksheet K-5,</u> <u>column 1,</u>
Worksheet K-1	line 50
Worksheet K-2	line 51
Worksheet K-3	line 52
Worksheet K-4	line 53