

4912.60 WORKSHEET K-5 - DETERMINATION OF SNF-BASED HOSPICE TOTAL EXPENSES FOR ALLOCATION

Worksheet K-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 service costs reported on Worksheet K, lines 1 through 16, with the overhead allocation of the SNF general service costs reported on Worksheet B, Part I, line 72, columns 1 through 18.

Column Descriptions

Column 1.--For each general service and nonreimbursable cost center, transfer the amount from the corresponding cost center on Worksheet K, column 7. For each LOC line, transfer amounts as follows:

<u>Line:</u>	<u>From column 7, line 100 of:</u>
50	Worksheet K-1
51	Worksheet K-2
52	Worksheet K-3
53	Worksheet K-4

The total on line 100, column 1, must equal the amount on Worksheet A, line 72, column 9.

Column 2.--For each general service cost center, transfer the amount from the corresponding column on Worksheet B, Part I, line 72, as follows:

<u>Line:</u>	<u>From Worksheet B, Part I, line 72, column**:</u>	<u>Line:</u>	<u>From Worksheet B, Part I, line 72, column**:</u>
1	1	10	10
2	2	11	12
3	3	12	N/A
4	4, 15, and 16*	13	N/A
5	5*	14	11
6	6	15	N/A
7	7	16	18
8	8	17	13, 14, and 17
9	9		

*NOTE: If Worksheet K-6, Part II, line 6, column 6, is zero (no in-facility days), then transfer the amounts from Worksheet B, Part I, line 72, columns 4, 5, 15, and 16, to line 4, column 2, of this worksheet; and enter zero on line 5, column 2, of this worksheet.

**If a general service cost center on Worksheet B, Part I, is subscripted, add the amounts on the standard cost center line and its corresponding subscripted lines, and transfer the sum total to column 2 of the applicable line on this worksheet.

Column 3.--For each line, enter the sum of columns 1 and 2. The total on line 100, column 3, must equal the amount on Worksheet B, Part I, line 72, column 21. Transfer the amount from each cost center to the corresponding line on Worksheet K-6, Part I, column 0.