

DRAFT

FORM CMS-2552-10

4090 (Cont.)

ANALYSIS OF PROVIDER-BASED HOME HEALTH AGENCY COSTS						PROVIDER NO.: _____ HHA NO.: _____		PERIOD: FROM _____ TO _____		WORKSHEET H		
COST CENTER DESCRIPTIONS (omit cents)	SALARIES	EMPLOYEE BENEFITS	TRANSPOR- TATION (see instructions)	CONTRACTED/ PURCHASED SERVICES	OTHER COSTS	TOTAL (sum of cols. 1 thru 5)	RECLASSIFI- CATIONS	RECLASSIFIED TRIAL BALANCE (col. 6 + col. 7)	ADJUSTMENTS	NET EXPENSES FOR ALLOCATION (col. 8 + col. 9)		
	1	2	3	4	5	6	7	8	9	10		
GENERAL SERVICE COST CENTERS												
1	Capital Related-Bldgs. and Fixtures											1
2	Capital Related-Movable Equipment											2
3	Plant Operation & Maintenance											3
4	Transportation (see instructions)											4
5	Administrative and General											5
HHA REIMBURSABLE SERVICES												
6	Skilled Nursing Care											6
7	Physical Therapy											7
8	Occupational Therapy											8
9	Speech Pathology											9
10	Medical Social Services											10
11	Home Health Aide											11
12	Supplies (see instructions)											12
13	Drugs											13
14	DME											14
HHA NONREIMBURSABLE SERVICES												
15	Home Dialysis Aide Services											15
16	Respiratory Therapy											16
17	Private Duty Nursing											17
18	Clinic											18
19	Health Promotion Activities											19
20	Day Care Program											20
21	Home Delivered Meals Program											21
22	Homemaker Service											22
23	All Others											23
24	Total (sum of lines 1-23)											24

Column, 6 line 24 should agree with the Worksheet A, column 3, line 101, or subscript as applicable.

FORM HCFA-2552-10 (DRAFT) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN HCFA PUB. 15-II, SECTION 4041)

COST ALLOCATION - HHA GENERAL SERVICE COST

PROVIDER NO.: _____

PERIOD:
FROM _____
TO _____

WORKSHEET H-1
PART I

	NET EXPENSES FOR COST ALLOCATION (from Wkst. H, col. 10)	CAPITAL RELATED COSTS		PLANT OPERATION & MAINTENANCE	TRANS- PORTATION	SUBTOTAL (cols. 0-4)	ADMINIS- TRATIVE & GENERAL	TOTAL (cols. 4a + 5)
		BLDGS. & FIXTURES	MOVABLE EQUIPMENT					
	0	1	2	3	4	4a	5	6
GENERAL SERVICE COST CENTERS								
1	Capital Related-Bldgs. and Fixtures							
2	Capital Related-Movable Equipment							
3	Plant Operation & Maintenance							
4	Transportation (see instructions)							
5	Administrative and General							
HHA REIMBURSABLE SERVICES								
6	Skilled Nursing Care							
7	Physical Therapy							
8	Occupational Therapy							
9	Speech Pathology							
10	Medical Social Services							
11	Home Health Aide							
12	Supplies (see instructions)							
13	Drugs							
14	DME							
HHA NONREIMBURSABLE SERVICES								
15	Home Dialysis Aide Services							
16	Respiratory Therapy							
17	Private Duty Nursing							
18	Clinic							
19	Health Promotion Activities							
20	Day Care Program							
21	Home Delivered Meals Program							
22	Homemaker Service							
23	All Others							
24	Totals (sum of lines 1-23)							

FORM CMS-2552-10 (DRAFT) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4042)

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COST ALLOCATION - HHA STATISTICAL BASIS		PROVIDER NO.: _____		PERIOD: FROM _____ TO _____		WORKSHEET H-1, PART II	
		HHA NO.: _____					
		CAPITAL RELATED COSTS		PLANT OPERATION & MAINTENANCE (SQUARE FEET)	TRANS- PORTATION (MILEAGE)	RECONCIL- IATION	ADMINIS- TRATIVE & GENERAL (ACCUM. COST)
		BLDGS. & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (DOLLAR VALUE)				
		1	2	3	4	5a	5
GENERAL SERVICE COST CENTERS							
1	Capital Related-Bldgs. and Fixtures						1
2	Capital Related-Movable Equipment						2
3	Plant Operation & Maintenance						3
4	Transportation (see instructions)						4
5	Administrative and General						5
HHA REIMBURSABLE SERVICES							
6	Skilled Nursing Care						6
7	Physical Therapy						7
8	Occupational Therapy						8
9	Speech Pathology						9
10	Medical Social Services						10
11	Home Health Aide						11
12	Supplies (see instructions)						12
13	Drugs						13
14	DME						14
HHA NONREIMBURSABLE SERVICES							
15	Home Dialysis Aide Services						15
16	Respiratory Therapy						16
17	Private Duty Nursing						17
18	Clinic						18
19	Health Promotion Activities						19
20	Day Care Program						20
21	Home Delivered Meals Program						21
22	Homemaker Service						22
23	All Others						23
24	Total (sum of lines 1-23)						24
25	Cost To Be Allocated (per Worksheet H-1, Part I)						25
26	Unit Cost Multiplier						26

FORM CMS-2552-10 (DRAFT) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4043)

ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS

PROVIDER NO.: _____
HHA NO.: _____

PERIOD:
FROM _____
TO _____

WORKSHEET H-2,
PART I

	HHA COST CENTER (omit cents)	From Wkst. H-1 Part I, col. 6, line	HHA TRIAL BALANCE (1) 0	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS 4	SUBTOTAL (cols. 0-4) 4A	ADMINIS- TRATIVE & GENERAL 5	MAIN- TENANCE & REPAIRS 6	OPERATION OF PLANT 7	LAUNDRY & LINEN SERVICE 8	
				BLDGS. & FIXTURES 1	MOVABLE EQUIPMENT 2							
1	Administrative and General	5										1
2	Skilled Nursing Care	6										2
3	Physical Therapy	7										3
4	Occupational Therapy	8										4
5	Speech Pathology	9										5
6	Medical Social Services	10										6
7	Home Health Aide	11										7
8	Supplies	12										8
9	Drugs	13										9
10	DME	14										10
11	Home Dialysis Aide Services	15										11
12	Respiratory Therapy	16										12
13	Private Duty Nursing	17										13
14	Clinic	18										14
15	Health Promotion Activities	19										15
16	Day Care Program	20										16
17	Home Delivered Meals Program	21										17
18	Homemaker Service	22										18
19	All Others	23										19
20	Totals (sum of lines 1-19) (2)											20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.											21

(1) Column 0, line 20 must agree with Wkst. A, column 7, line 101.
(2) Columns 0 through 26, line 20 must agree with the corresponding columns of Wkst. B, Part I, line 101.

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4090 (Cont.)

ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS

PROVIDER NO.: _____
HHA NO.: _____

PERIOD:
FROM _____
TO _____

WORKSHEET H-2,
PART I (CONT.)

HHA COST CENTER (omit cents)		HOUSE KEEPING	DIETARY	CAFETERIA	MAIN- TENANCE OF PERSONNEL	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE	NON- PHYSICIAN ANES- THETISTS	
		9	10	11	12	13	14	15	16	17	18	19	
1	Administrative and General												1
2	Skilled Nursing Care												2
3	Physical Therapy												3
4	Occupational Therapy												4
5	Speech Pathology												5
6	Medical Social Services												6
7	Home Health Aide												7
8	Supplies												8
9	Drugs												9
10	DME												10
11	Home Dialysis Aide Services												11
12	Respiratory Therapy												12
13	Private Duty Nursing												13
14	Clinic												14
15	Health Promotion Activities												15
16	Day Care Program												16
17	Home Delivered Meals Program												17
18	Homemaker Service												18
19	All Others												19
20	Totals (sum of lines 1-19) (2)												20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.												21

(2) Columns 0 through 26, line 20 must agree with the corresponding columns of Wkst. B, Part I, line 101.

FORM CMS-2552-10 (DRAFT) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4043.1)

ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS				PROVIDER NO.: _____ HHA NO.: _____		PERIOD: FROM _____ TO _____		WORKSHEET H-2, PART I (CONT.)		
HHA COST CENTER (omit cents)		NURSING SCHOOL	INTERNS & RESIDENTS SALARY AND FRINGES	PROGRAM COSTS	PARAMEDICAL EDUCATION (SPECIFY)	SUBTOTAL (sum of cols. 4a-23)	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	SUBTOTAL (cols. 23 ± 24)	ALLOCATED HHA A&G (see Part II)	TOTAL HHA COSTS
		20	21	22	23	24	25	26	27	28
1	Administrative and General									1
2	Skilled Nursing Care									2
3	Physical Therapy									3
4	Occupational Therapy									4
5	Speech Pathology									5
6	Medical Social Services									6
7	Home Health Aide									7
8	Supplies									8
9	Drugs									9
10	DME									10
11	Home Dialysis Aide Services									11
12	Respiratory Therapy									12
13	Private Duty Nursing									13
14	Clinic									14
15	Health Promotion Activities									15
16	Day Care Program									16
17	Home Delivered Meals Program									17
18	Homemaker Service									18
19	All Others									19
20	Totals (sum of lines 1-19) (2)									20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.									21

(2) Columns 0 through 26, line 20 must agree with the corresponding columns of Wkst. B, Part I, line 101.

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FORM CMS-2552-10

4090 (Cont.)

ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS STATISTICAL BASIS				PROVIDER NO.: _____ HHA NO.: _____	PERIOD: FROM _____ TO _____	WORKSHEET H-2, PART II		
HHA COST CENTER	CAPITAL RELATED COST		EMPLOYEE BENEFITS (GROSS SALARIES)	RECONCILIATION	ADMINISTRATIVE & GENERAL (ACCUM. COST)	MAINTENANCE & REPAIRS (SQUARE FEET)	OPERATION OF PLANT (SQUARE FEET)	
	BLDGS. & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (DOLLAR VALUE)						
	1	2						
1	Administrative and General							1
2	Skilled Nursing Care							2
3	Physical Therapy							3
4	Occupational Therapy							4
5	Speech Pathology							5
6	Medical Social Services							6
7	Home Health Aide							7
8	Supplies							8
9	Drugs							9
10	DME							10
11	Home Dialysis Aide Services							11
12	Respiratory Therapy							12
13	Private Duty Nursing							13
14	Clinic							14
15	Health Promotion Activities							15
16	Day Care Program							16
17	Home Delivered Meals Program							17
18	Homemaker Service							18
19	All Others							19
20	Totals (sum of lines 1-19)							20
21	Total cost to be allocated							21
22	Unit Cost Multiplier							22

FORM CMS-2552-10 (DRAFT) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4043.2)

4090 (Cont.)

FORM CMS-2552-10

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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS STATISTICAL BASIS					PROVIDER NO.: _____ HHA NO.: _____	PERIOD: FROM _____ TO _____	WORKSHEET H-2, PART II (CONT.)			
HHA COST CENTER	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSE-KEEPING (HOURS OF SERVICE)	DIETARY (MEALS SERVED)	CAFETERIA (MEALS SERVED)	MAINTENANCE OF PERSONNEL (NUMBER HOUSED)	NURSING ADMINISTRATION (DIRECT NURS. HRS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (TIME SPENT)	
	8	9	10	11	12	13	14	15	16	
1	Administrative and General									1
2	Skilled Nursing Care									2
3	Physical Therapy									3
4	Occupational Therapy									4
5	Speech Pathology									5
6	Medical Social Services									6
7	Home Health Aide									7
8	Supplies									8
9	Drugs									9
10	DME									10
11	Home Dialysis Aide Services									11
12	Respiratory Therapy									12
13	Private Duty Nursing									13
14	Clinic									14
15	Health Promotion Activities									15
16	Day Care Program									16
17	Home Delivered Meals Program									17
18	Homemaker Service									18
19	All Others									19
20	Totals (sum of lines 1-19)									20
21	Total cost to be allocated									21
22	Unit Cost Multiplier									22

FORM CMS-2552-10 (DRAFT) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4043.2)

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FORM CMS-2552-10

4090 (Cont.)

ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS STATISTICAL BASIS					PROVIDER NO.: _____ HHA NO.: _____	PERIOD: FROM _____ TO _____	WORKSHEET H-2, PART II (CONT.)		
HHA COST CENTER	SOCIAL SERVICE (TIME SPENT)	OTHER GENERAL SERVICE (SPECIFY)	NON-PHYSICIAN ANESTHETISTS (ASSIGNED TIME)	NURSING SCHOOL (ASSIGNED TIME)	INTERNS & RESIDENTS		PARA-MEDICAL EDUCATION (SPECIFY) (ASSIGNED TIME)		
	17	18	19	20	SALARY & FRINGES (ASSIGNED TIME)	PROGRAM COSTS (ASSIGNED TIME)			21
1	Administrative and General								1
2	Skilled Nursing Care								2
3	Physical Therapy								3
4	Occupational Therapy								4
5	Speech Pathology								5
6	Medical Social Services								6
7	Home Health Aide								7
8	Supplies								8
9	Drugs								9
10	DME								10
11	Home Dialysis Aide Services								11
12	Respiratory Therapy								12
13	Private Duty Nursing								13
14	Clinic								14
15	Health Promotion Activities								15
16	Day Care Program								16
17	Home Delivered Meals Program								17
18	Homemaker Service								18
19	All Others								19
20	Totals (sum of lines 1-19)								20
21	Total cost to be allocated								21
22	Unit Cost Multiplier								22

FORM CMS-2552-10 (DRAFT) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4043.2)

APPORTIONMENT OF PATIENT SERVICE COSTS PROVIDER NO.: _____ HHA NO.: _____	PERIOD: FROM _____ TO _____	WORKSHEET H-3, Part I
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Check applicable box Title V Title XVIII Title XIX

PART I - COMPUTATION OF LESSER OF AGGREGATE PROGRAM COST, AGGREGATE OF THE PROGRAM LIMITATION COST, OR BENEFICIARY COST LIMITATION

Cost Per Visit Computation		Program Visits						Cost of Services						
		From, Wkst. H-2, Part I, col. 28, line	Facility Costs (from Wkst. H-2, Part I)	Shared Ancillary Costs (from Part II)	Total HHA Costs (cols. 1 + 2)	Total Visits	Average Cost Per Visit (col. 3 ÷ col. 4)	Part B			Part B			Total Program Cost (sum of cols. 9-10)
								Part A	Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance	Part A	Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance	
1	2	3	4	5	6	7	8	9	10	11	12			
1	Skilled Nursing Care												1	
2	Physical Therapy												2	
3	Occupational Therapy												3	
4	Speech Pathology												4	
5	Medical Social Services												5	
6	Home Health Aide												6	
7	Total (sum of lines 1-6)												7	
Limitation Cost Computation														
Patient Services		CBSA No. (1)	Program Visits											
			Part A	Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance	Total								
8	Skilled Nursing Care	1	2	3	4								8	
9	Physical Therapy												9	
10	Occupational Therapy												10	
11	Speech Pathology												11	
12	Medical Social Services												12	
13	Home Health Aide												13	
14	Total (sum of lines 8-13)												14	

Supplies and Drugs Cost Computations		Program Covered Charges						Cost of Services					
		From Wkst. H-2 Part I, col. 28, line	Facility Costs (from Wkst. H-2, Part I)	Shared Ancillary Costs (from Part II)	Total HHA Costs (cols. 1 + 2)	Total Charges from HHA Record	Ratio (col. 3 ÷ col. 4)	Part B			Part B		
								Part A	Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance	Part A	Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance
15	16	1	2	3	4	5	6	7	8	9	10	11	
15	Cost of Medical Supplies	8											15
16	Cost of Drugs	9											16

PART II - APPORTIONMENT OF COST OF HHA SERVICES FURNISHED BY SHARED HOSPITAL DEPARTMENTS

	From Wkst. C, Part I, col. 9, line	Cost to Charge Ratio	Total HHA Charges from provider records	HHA Shared Ancillary Costs (col. 1 x col. 2)	Transfer to Part I as Indicated	
1	Physical Therapy	63			col. 2, line 2	1
2	Occupational Therapy	64			col. 2, line 3	2
3	Speech Pathology	65			col. 2, line 4	3
4	Cost of Medical Supplies	68			col. 2, line 15	4
5	Cost of Drugs	70			col. 2, line 16	5

CALCULATION OF HHA REIMBURSEMENT SETTLEMENT	PROVIDER NO.:	PERIOD:	WORKSHEET H-4, Parts I & II
	HHA NO.:	FROM _____ TO _____	

Check Applicable Box Title V Title XVIII Title XIX

PART I - COMPUTATION OF THE LESSER OF REASONABLE COST OR CUSTOMARY CHARGES

Description	Part A 1	Part B		
		Not Subject to Deductibles & Coinsurance 2	Subject to Deductibles & Coinsurance 3	
Reasonable Cost of Part A & Part B Services				
1 Reasonable cost of services (see instructions)				1
2 Total charges				2
Customary Charges				
3 Amount actually collected from patients liable for payment for services on a charge basis (from your records)				3
4 Amount that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR 413.13(b)				4
5 Ratio of line 3 to line 4 (not to exceed 1.000000)				5
6 Total customary charges (see instructions)				6
7 Excess of total customary charges over total reasonable cost (complete only if line 6 exceeds line 1)				7
8 Excess of reasonable cost over customary charges (complete only if line 1 exceeds line 6)				8
9 Primary payer amounts				9

PART II - COMPUTATION OF HHA REIMBURSEMENT SETTLEMENT

Description	Part A Services	Part B Services	
	1	2	
10 Total reasonable cost (see instructions)			10
11 Total PPS Reimbursement - Full Episodes without Outliers			11
12 Total PPS Reimbursement - Full Episodes with Outliers			12
13 Total PPS Reimbursement - LUPA Episodes			13
14 Total PPS Reimbursement - PEP Episodes			14
15 Total PPS Outlier Reimbursement - Full Episodes with Outliers			15
16 Total PPS Outlier Reimbursement - PEP Episodes			16
17 Total Other Payments			17
18 DME Payments			18
19 Oxygen Payments			19
20 Prosthetic and Orthotic Payments			20
21 Part B deductibles billed to Medicare patients (exclude coinsurance)			21
22 Subtotal (sum of lines 10 thru 20 minus line 21)			22
23 Excess reasonable cost (from line 8)			23
24 Subtotal (line 22 minus line 23)			24
25 Coinsurance billed to program patients (from your records)			25
26 Net cost (line 24 minus line 25)			26
27 Reimbursable bad debts (from your records)			27
28 Reimbursable bad debts for dual eligible beneficiaries (see instructions)			28
29 Total costs - current cost reporting period (line 26 plus line 27)			29
30 Other adjustments (see instructions) (specify)			30
31 Subtotal (line 29 plus/minus line 30)			31
32 Interim payments (see instructions)			32
33 Tentative settlement (for contractor use only)			33
34 Balance due provider/program (line 31 minus lines 32 and 33)			34
35 Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-II, section 115.2			35

ANALYSIS OF PAYMENTS TO PROVIDER-BASED HHAs FOR SERVICES RENDERED TO PROGRAM BENEFICIARIES	PROVIDER NO.:	PERIOD:	WORKSHEET H-5
	HHA NO.:	FROM _____ TO _____	

Description	Part A		Part B		
	mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
	1	2	3	4	
1 Total interim payments paid to provider					1
2 Interim payments payable on individual bills either submitted or to be submitted to the intermediary for services rendered in the cost reporting period. If none, write "NONE" or enter a zero.					2
3 List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero.(1)	Program to Provider	.01			3.01
		.02			3.02
		.03			3.03
		.04			3.04
		.05			3.05
	Provider to Program	.50			3.50
		.51			3.51
		.52			3.52
		.53			3.53
	Subtotal (sum of lines 3.01-3.49 minus sum of lines 3.50-3.98)	.54			3.54
	.99			3.99	
4 Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Wkst. H-4, Part II, column as appropriate, line 23)					4
TO BE COMPLETED BY INTERMEDIARY					
5 List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)	Program to Provider	.01			5.01
		.02			5.02
	Provider to Program	.03			5.03
		.50			5.50
	Provider to Program	.51			5.51
		.52			5.52
Subtotal (sum of lines 5.01-5.49 minus sum of lines 5.50-5.98)	.99			5.99	
6 Determine net settlement amount (balance due) based on the cost report (see instructions)	Program to Provider	.01			6.01
		.02			6.02
	Provider to Program				
7 TOTAL MEDICARE PROGRAM LIABILITY (see instructions)					7
8 Name of Contractor	Contractor Number	Date: Month, Day, Year			8

(1) On lines 3, 5, and 6, where an amount is due provider to program, show the amount and date on which the provider agrees to the amount of repayment, even though total repayment is not accomplished until a later date.