DRAI	FT FORM CMS-2540-24				4995 (CC	DNT.)
	REPORT IS REQUIRED BY LAW (42 USC 1395g; 42 CFR 413.20(b)). FAILURE TO REPORT ENTS MADE SINCE THE BEGINNING OF THE COST REPORTING PERIOD BEING DEEMED OV		5g).	FORM APPR OMB NO: 093 XPIRES: MM/DD	38-0463	
	ED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTHCARE LEX COST REPORT STATUS, CERTIFICATION, AND SETTLEMENT SUMMARY	PROVIE	DER CCN:	OD: M: 'O:	WORKSHEET S PARTS I, II, & III	
	I - COST REPORT STATUS		1	2	3	
	ELECTRONICALLY PREPARED					1
2	MANUALLY PREPARED					2
3	IF AMENDED, NUMBER OF TIMES AMENDED					3
4	MEDICARE UTILIZATION					4
5	CONTRACTOR: HCRIS STATUS CODE					5
6	CONTRACTOR: COST REPORT RECEIVED DATE					6
7	CONTRACTOR: CONTRACTOR NUMBER					7
8	CONTRACTOR: INITIAL COST REPORT FOR THIS CCN					8
9	CONTRACTOR: FINAL COST REPORT FOR THIS CCN					9
10	CONTRACTOR: NPR DATE					10
11	CONTRACTOR: ADR SOFTWARE VENDOR CODE					11
12	CONTRACTOR: REOPENING NUMBER					12

PART II - CERTIFICATION

MISREPRESENTATION OF FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED OR PROCURED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE CERTIFICATION STATEMENT AND THAT I HAVE EXAMINED THE ACCOMPANYING AND ENDING AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF. THIS REPORT AND PERIOD BEGINNING STATEMENT ARE TRUE, CORRECT, COMPLETE AND PREPARED FROM THE BOOKS AND RECORDS OF THE PROVIDER IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED. I FURTHER CERTIFY THAT I AM FAMILIAR WITH THE LAWS AND REGULATIONS REGARDING THE PROVISION OF HEALTH CARE SERVICES, AND THAT THE SERVICES IDENTIFIED IN THIS COST REPORT WERE PROVIDED IN COMPLIANCE WITH SUCH LAWS AND REGULATIONS.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC	
	1	2	SIGNATURE STATEMENT	
1			I HAVE READ AND AGREE WITH THE ABOVE CERTIFICATION STATEMENT. I CERTIFY THAT I INTEND MY ELECTRONIC SIGNATURE ON THIS CERTIFICATION TO BE THE LEGALLY BINDING EQUIVALENT OF MY ORIGINAL SIGNATURE.	1
2	Signatory Printed Name			2
3	Signatory Title			3
4	Signature Date			4

PART III - SETTLEMENT SUMMARY

				TITLE	XVIII		
		CCN	TITLE V	PART A	PART B	TITLE XIX	
	COMPONENT	1	2	3	4	5	
1	SNF						1
2	NF						2
3	ICF/IID						3
4	SNF-BASED HHA						4
100	TOTAL						100

ACCORDING TO THE PAPERWORK REDUCTION ACT OF 1995, NO PERSONS ARE REQUIRED TO RESPOND TO A COLLECTION OF INFORMATION UNLESS IT DISPLAYS A VALID OMB CONTROL NUMBER. THE OMB CONTROL NUMBER FOR THIS INFORMATION COLLECTION IS 0938-0463. THE TIME REQUIRED TO COMPLETE THIS INFORMATION COLLECTION IS ESTIMATED TO AVERAGE 190 HOURS PER RESPONSE, INCLUDING THE TIME TO REVIEW INSTRUCTIONS, SEARCH EXISTING DATA RESOURCES, GATHER THE DATA NEEDED, AND COMPLETE AND REVIEW THE INFORMATION COLLECTION. IF YOU HAVE ANY COMMENTS CONCERNING THE ACCURACY OF THE TIME ESTIMATE(S) OR SUGGESTIONS FOR IMPROVING THIS FORM, PLEASE WRITE TO: CMS, 7500 SECURITY BOULEVARD, ATTN: PRA REPORTS CLEARANCE OFFICER, MAIL STOP C4-26-05, BALTIMORE, MD 21244-1850. PLEASE DO NOT SEND APPLICATIONS, CLAIMS, PAYMENTS, MEDICAL RECORDS, OR ANY OTHER DOCUMENTS CONTAINING SENSITIVE INFORMATION TO THE PRA REPORTS CLEARANCE OFFICE. PLEASE NOTE THAT ANY CORRESPONDENSE NOT PERTAINING TO THE INFORMATION COLLECTION BURDEN APPROVED UNDER THE ASSOCIATED OMB CONTROL NUMBER LISTED ON THIS FORM WILL NOT BE REVIEWED, FORWARDED, OR RETAINED. IF YOU HAVE QUESTIONS OR CONCERNS REGARDING WHERE TO SUBMIT YOUR DOCUMENTS, CONTACT 1-800-MEDICARE.

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTIONS 4901.10 THROUGH 4901.13)

4995 (CONT.)					F	ORM C	MS-254	0-24						D	RAFT
IDENTIFICATION DATA										PR	OVIDER CCN:	PERIOD: FROM: TO:		WORKSHEET S-	.2
SNF / SNF HEALTHCARE COMPLEX IN	FORMATION	N	STDEET	ADDRESS				РОВ	08						
			JIKELI	1				2	0A	-					
1 ADDRESS LINE 1															1
		OTTO I						0011171							
		CITY 1		STATE 2	ZIP CO	DDE		COUNTY 4							
2 ADDRESS LINE 2		1		2	3			4							2
COMPONENT TYPE	CC	MPONENT NA	ME	CCN	I CI		RURAL OR URBAN	DATE CERTIFIED MEDICARE	DATE CERTIFIED MEDICAID						
1		2		3		4	5	6	7						
3 SNF 4 NF															3
5 ICF / IID															5
6 SNF-BASED HHA															6
7 SNF-BASED HOSPICE															7
8 OUTPATIENT REHAB (SPECIFY)															8
	FROM	TO													
	1	2													
9 COST REPORTING PERIOD															9
	TOC CODE	SPECIFY OTHER 2													
10 TYPE OF CONTROL															10
ONE OD CANUZATION AND ODED ATION															
SNF ORGANIZATION AND OPERATION 11 Is the SNF a distinct part SNF that mee	ats the require	ments set forth ir	/2 CFR 6	section /83 5?										1	11
12 Is the SNF a composite distinct part SN															11
· · · · · · · · · · · · · · · · ·															
		COM	IPONENT	Г NAME			STREE	T ADDRESS		P O BOX	CI		STATE		
13 Non-contiguous component locations			1					2		3	4		5	6	13
13 Non-contiguous component locations														_	15
											Y/N	I	DATE	V OR I	1
											1		2	3	
14 COLUMN 1: Did the SNF terminate p										I) termination.					14
15 COLUMN 1: Did the SNF change ow	nership (CHC	OW) immediately	prior to th	ne beginning o	f the cost re	porting per	iod? COLU	JMN 2: CHOV	V date.						15

FORM CMS-2540-24 (draft) (INSTRUCTIONS FC	R THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTION 4901.30)	
49-504		Rev. 1
DRAFT	FORM CMS-2540-24	4995 (CONT.)

IDENTIFICATION DATA										WORKSHEET S	8-2
						-	1		2		
16 COLUMN 1: Is the SNF part of a HO/CO COLUMN 2: Enter the number of HO/CO	· · ·	er 21, §2150?					1		2		16
	HO/CO NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP COI	DE HO	/CO CCN	HO/CO C	ONTRACTOR :	ŧ
	1	2	3	4	5	6		7		8	
17 HO/CO ALLOCATING TO SNF											17
									1		
18 Did the total number of available beds per	rmanently maintained for lodging inn	atients change from the prior cost	t reporting period?						1		18
19 Did this SNF operate a ventilator care unit		inches change nom the prior cos	reporting period.								19
SNF OWNED SERVICES									1	2	
20 COLUMN 1: Did the SNF and/or SNF-b	ased HHA operate a Medicare approv	ed laboratory with its own CLIA	a number or a CLI	A certificate of waiver	that meets the	e requiremen	ts in 42 CFR	493?			20
COLUMN 2: Enter the CLIA ID number											
21 Did the SNF operate a radiological depart					26 or the stand	dards to prov	vide portable :	x-ray services?			21
22 COLUMN 1: Did this SNF operate an ins	stitutional based ambulance service?	COLUMN 2: Enter the ambular	nce provider numb	er.							22
											-
23 Is this SNF involved in business transaction	one including management contracts	with individuals or optitios that	are related to the p	rovidor or its officers	nodical staff	nanadomont	porconnol			1	23
or members of the board of directors through			are related to the p	lovider of its officers, i	neulcai staii, i	nanagement	personner,				23
or memorie of the bound of effective unit	agit of the control, of family and	outer similar relationshipst									
PROFESSIONAL SERVICES PURCHASED BY	THE SNF							1	2		
29 COLUMN 1: Did the SNF and/or its sub	providers (if applicable) purchase pro	fessional services, e.g., legal, acc	counting, tax prepa	ration, bookkeeping, p	ayroll, and/or	managemen	t/consulting				24
services, from an unrelated organization?) percent of the tota	al professional services	expenses) for	services pu	rchased from				
unrelated organizations located outside of	the main hospital's local area labor r	narket?									
								1	-	-	
SNF-BASED HHA THERAPY COSTS								1			24
31 Did the SNF-based HHA contract with ou 32 Did the SNF-based HHA contract with ou											31 32
33 Did the SNF-based HHA contract with ou											33
55 Did tile Sivi-based Hirk contract with ou	iside suppliers for speech therapy set	vices:									
MEDICAL MALPRACTICE COST								1	2	3	1
34 Is the SNF legally required to carry malpr	actice insurance?								_	-	34
35 If line 34 is Y, is the malpractice policy a		Enter 1 for claims-made, or enter	2 for occurrence b	ased policy.							35
36 If line 34 is Y, enter the total amount of m			in column 2, and t	he total amount of self	-insurance pai	d in column	3.				36
37 Are malpractice premiums and paid losses	s reported in other than the A&G cost	center?									37
LOWER OF COST OR CHARGE EXEMPTION								PART A	PART B	<u> </u>	
		1 0						1	2		
40 Did the SNF qualify for an exemption from											40
41 Did the SNF-based HHA qualify for an ex	xemption from the application of the	ower of costs or charges?									41

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISH	IED IN CMS PUB. 15-2, SECTION 4901.30)			
Rev. 1				49-505
4995 (CONT.)	FORM CMS-2540-24			DRAFT
IDENTIFICATION DATA		PROVIDER CCN:	PERIOD:	WORKSHEET S-2
		I	FROM:	

		-		TO:			
FINANCIAL STATEMENTS				1	2	3	T
50 COLUMN 1: Were the financial statements prepared by a C	CPA? COLUMN 2: If column 1 is Y, enter "A" for audi	ited, "C" for complied,					50
or "R" for reviewed in column 2. COLUMN 3: If complete	copy of the financial statements not submitted with cost	report, enter data available.					
51 Do total expenses and total revenues reported on the cost rep	oort differ from those on the filed financial statements? I	f "Y", submit a reconciliation.					51
BAD DEBTS				1			
52 Is the SNF seeking reimbursement for Medicare bad debts?							52
53 If line 52 is Y, did the SNF change its bad debt collection po							53
54 If line 52 is Y, did the SNF waive patient deductibles and/or	coinsurance?						54
				•	ł		
PS&R REPORT DATA			PART A	PART A	PART B	PART B	
			Y/N	DATE	Y/N	DATE	4
			1	2	3	4	
55 Is this cost report prepared using only the PS&R? If either c							55
56 Is this cost report prepared using the PS&R for totals and the							56
57 If line 55 or 56 is Y, were adjustments made to PS&R data f		luded on the PS&R used to file this cost report?					57
58 If line 55 or 56 is Y, were adjustments made to PS&R data f	1					-	58
59 If line 55 or 56 is Y, were adjustments made to PS&R data f							59
60 Is this cost report prepared using only the provider's records	? 						60
COST REPORT PREPARER CONTACT INFORMATION	FIRST NAME	LAST NAME		TI	ГLE		<u> </u>
COST REPORT PREPARER CONTACT INFORMATION	FIK51 NAME				3		-
70 PREPARER	1	2			5		70
/o mermen	NAME						
F	1						1
71 EMPLOYER	-						71
	TELEPHONE NUMBER	EMAIL ADDRESS					
F	1	2					
72 CONTACT INFORMATION		1					72

RAFT]	FORM CM	1S-2540-24	1						4995 (CO	
ATISTICAL DATA								PROVII	DER CCN:	PERIOD: FROM: TO:	PA	ORKSHEET S- .RT I	-3
RT I - VISITS AND CENSUS DATA											•		
KI I - VISIIS AND CENSOS DAIA	NUMBER	BED DAYS		IN	PATIENT DA	YS				DISCHARGE	5		Т
	OF BEDS	AVAILABLE	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	1
	1	2	3	4	5	6	7	8	9	10	11	12	1
1 SNF - FFS													Τ
2 SNF - HMO													
3 NF - FFS													
4 NF - HMO													\perp
5 ICF/IID													\perp
6 HOSPICE													╇
7 TOTAL													1
		AVERAG	GE LENGTH (OF STAY				ADMISSIONS	5		F	TE	T
	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	EMPLOYEE	NON-PAID	1
	13	14	15	16	17	18	19	20	21	22	23	24	1
1 SNF - FFS													
2 SNF - HMO													
3 NF - FFS													
4 NF - HMO													\perp
5 ICF/IID													\perp
6 HOSPICE													\perp
7 TOTAL													

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET	PUBLISHED IN CMS PUB. 15-2, SECTIONS 4901.41)			
Rev. 1				49-507
4995 (CONT.)	FORM CMS-2540-24			DRAFT
STATISTICAL DATA		PROVIDER CCN:	PERIOD:	WORKSHEET S-3
			FROM:	PART II
			TO:	

4005 (CONT)

	AMOUNT REPORTED	RECLASS- IFICATIONS	ADJUSTMENTS	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE
	1	2	3	4	5	6
SALARIES						
1 TOTAL SALARY (SEE INSTRUCTIONS)						
2 PHYSICIAN SALARIES-PART A						
3 PHYSICIAN SALARIES-PART B						
4 HOME OFFICE PERSONNEL						
5 SUM OF LINES 2 THROUGH 4						
6 REVISED WAGES (LINE 1 MINUS LINE 5)						
7 HOME HEALTH AGENCY						
8 HOSPICE						
9 OTHER EXCLUDED AREAS						
0 SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THROUGH 9)						
1 TOTAL ADJUSTED SALARIES (LINE 5 MINUS LINE 10)						
OTHER WAGES AND RELATED COST						
2 CONTRACT LABOR: PATIENT RELATED & MGMT						
3 CONTRACT LABOR: PHYSICIAN SERVICES-PART A						
4 HOME OFFICE SALARIES AND WAGE RELATED COSTS						
WAGE RELATED COSTS						
5 WAGE RELATED COSTS CORE (SEE PT. IV)						
6 WAGE RELATED COSTS (EXCLUDED UNITS)						
7 PHYSICIANS PART A - WRC						
8 PHYSICIANS PART B - WRC						

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WOR 49-508	RKSHEET PUBLISHED IN CMS PUB. 15-2, SECTION	4901.42)					Re	ev. 1
DRAFT	FORM C	MS-2540-24					4995 (COI	
STATISTICAL DATA				PROVI	DER CCN:	PERIOD: FROM: TO:	WORKSHEET S-3 PART III	
PART III - SNF WAGE INDEX - OVERHEAD COST - DIR	RECT SALARIES							
		AMOUNT	RECLASSIOE	ADIUSTED			AVERAGE HOURLY	

					AVERAGE	
AMOUNT	RECLASS OF	ADJUSTED			HOURLY	
REPORTED	SALARIES	SALARIES	TOTAL	PAID HOURS	WAGE	
1	2	3	4	5	6	

1	EMPLOYEE BENEFITS DEPARTMENT				1
2	ADMINISTRATIVE AND GENERAL				2
3	PLANT OP, MAINT & REPAIRS				3
4	LAUNDRY AND LINEN SERVICE				4
5	HOUSEKEEPING				5
6	DIETARY				6
7	NURSING ADMINISTRATION				7
8	CENTRAL SERVICES AND SUPPLY				8
9	PHARMACY				9
10	MEDICAL RECORDS				10
11	MEDICAL SOCIAL SERVICES				11
12	ACTIVITIES PROGRAM				12
13	QA & PERFORMANCE IMPROVEMENT PROGRAM				13
14	TRAINING AND IN-SERVICE EDUCATION				14
15	PATIENT TRANSPORTATION PART A				15
-					

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PU	B. 15-2, SECTION 4901.43)			
Rev. 1			4	49-509
4995 (CONT.)	FORM CMS-2540-24		DF	RAFT
STATISTICAL DATA	PROVIDER CCN: PERIOD: FROM:	F	WORKSHEET S-3 PART IV	3
PART IV - SNF WAGE - RELATED COSTS			AMOUNT	-
RETIREMENT COSTS				
1 401k EMPLOYER CONTRIBUTIONS				1
2 TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION				2
3 QUALIFIED AND NON-QUALIFIED PENSION PLAN COST				3
4 PRIOR YEAR PENSION SERVICE COST				4
PLAN ADMINISTRATIVE COSTS				
5 401K/TSA PLAN ADMINISTRATION FEES				5
6 LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN				6
7 EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES				7
HEALTH AND INSURANCE COSTS				

8	HEALTH INSURANCE	8
	PRESCRIPTION DRUG PLAN	9
10	DENTAL, HEARING AND VISION PLANS	10
	LIFE INSURANCE	11
12	ACCIDENTAL INSURANCE	12
	DISABILITY INSURANCE	13
14	LONG-TERM CARE INSURANCE	14
15	WORKERS' COMPENSATION INSURANCE	15
16	RETIREMENT HEALTH CARE COST	16
	TAXES	
17	FICA - EMPLOYER'S PORTION ONLY	17
18	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	18
	UNEMPLOYMENT INSURANCE	19
20	STATE OR FEDERAL UNEMPLOYMENT TAXES	20
	OTHER	
21	EXECUTIVE DEFERRED COMPENSATION	21
22	DAY CARE COST AND ALLOWANCES	22
23	TUITION REIMBURSEMENT	23
24	TOTAL WAGE RELATED COST	24

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTIONS 4901.44) 49-510

Rev. 1

DRAFT	FORM CMS-2540-24				4995 (CC	DNT.)
STATISTICAL DATA		PROVI	DER CCN: P	ERIOD:	WORKSHEET S-3	3
			1	FROM:	PART V	
				TO:		
						_
PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES						
		EMPLOYEE	ADJUSTED	PAID HOURS	AVERAGE	
		WAGE-	SALARIES	RELATED	HOURLY WAGE	

		WAGE-	SALARIES	RELATED	HOURLY WAGE	1
	AMOUNT	RELATED	(COL.1 +	TO SALARY	(COL. 3 ÷	1
	REPORTED	COSTS	COL. 2)	IN COL. 3	COL. 4)	1
DIRECT SALARIES	1	2	3	4	5	L
NURSING EMPLOYEES						<u> </u>
1 REGISTERED NURSE						1
2 LICENSED PRACTICAL NURSE						2
3 CERTIFIED NURSING ASSISTANT						3
4 TOTAL NURSING EXPENDITURES						4
TECHNICAL / PROFESSIONAL EMPLOYEES						<u> </u>
5 PHYSICAL THERAPIST						5
6 PHYSICAL THERAPY ASSISTANT						6
7 OCCUPATIONAL THERAPIST						7
8 OCCUPATIONAL THERAPY ASSISTANT						8
9 SPEECH-LANGUAGE PATHOLOGIST						9
10 THERAPY AIDES AND STUDENTS						10
11 RESPIRATORY THERAPIST						11
12 OTHER MEDICAL STAFF						12
CONTRACTANO						
CONTRACT LABOR			1			<u> </u>
NURSING EMPLOYEES						15
15 REGISTERED NURSE						15
16 LICENSED PRACTICAL NURSE						16
17 CERTIFIED NURSING ASSISTANT 18 TOTAL NURSING EXPENDITURES						17 18
18 TOTAL NURSING EXPENDITURES TECHNICAL / PROFESSIONAL EMPLOYEES						18
19 PHYSICAL THERAPIST						19
20 PHYSICAL THERAPIST						20
20 PHISICAL THERAPT ASSISTANT 21 OCCUPATIONAL THERAPIST						20
22 OCCUPATIONAL THERAPIST 22 OCCUPATIONAL THERAPY ASSISTANT						21
22 OCCOPATIONAL THERAPY ASSISTANT 23 SPEECH-LANGUAGE PATHOLOGIST						22
23 SPEECH-LANGUAGE FATHOLOGIST 24 THERAPY AIDES AND STUDENTS						23
22 RESPIRATORY THERAPIST						24
26 OTHER MEDICAL STAFF						25
20 OTHER MEDICAL STATT						20
HOME OFFICE/CHAIN ORGANIZATION						
NURSING EMPLOYEES						<u> </u>
29 REGISTERD NURSE						29
30 LICENSED PRACTICAL NURSE						30
31 CERTIFIED NURSING ASSISTANT						31
32 TOTAL NURSING EXPENDITURES						32
TECHNICAL / PROFESSIONAL EMPLOYEES						- 32
33 PHYSICAL THERAPIST						33
34 PHYSICAL THERAPY ASSISTANT						34
35 OCCUPATIONAL THERAPIST						35
36 OCCUPATIONAL THERAPY ASSISTANT						36
37 SPEECH-LANGUAGE PATHOLOGIST						37
38 THERAPY AIDES AND STUDENTS						38
39 RESPIRATORY THERAPIST						39
40 OTHER MEDICAL STAFF						40
	-	1	1			

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTIONS 4901.45)

4995 (CONT.) SNF-BASED HOME HEALTH AGENCY STATISTICAL DATA

PROVIDER CCN: PERIOD: FROM: ____

HHA CCN:

WORKSHEET S-4 PARTS I & II TO: _____

DADE L. MICIEC AND CONCUC DATA									
PART I - VISITS AND CENSUS DATA									
	TITLE	XVIII	TITL	E XIX	01	HER	TO	TAL	4
		MEDICARE		MEDICAID					
	MEDICARE	PATIENT	MEDICAID	PATIENT	OTHER	PATIENT	TOTAL	PATIENT	
	VISITS	CENSUS	VISITS	CENSUS	VISITS	CENSUS	VISITS	CENSUS	_
	1	2	3	4	5	6	7	8	
1 SKILLED NURSING CARE - RN									1
2 SKILLED NURSING CARE - LPN									2
3 PHYSICAL THERAPY									3
4 PHYSICAL THERAPY ASSISTANT									4
5 OCCUPATIONAL THERAPY									5
6 CERTIFIED OCCUPATIONAL THERAPY ASSISTANT									6
7 SPEECH-LANGUAGE PATHOLOGY									7
8 MEDICAL SOCIAL SERVICE									8
9 HOME HEALTH AIDE									9
10 ALL OTHER SERVICES									10
11 TOTAL VISITS									11
12 HOME HEALTH AIDE HOURS									12
13 UNDUPLICATED CENSUS COUNT									13
PART II - EMPLOYMENT DATA FTES									
1 NUMBER OF HOURS IN YOUR NORMAL WORK WEEK									1
·	STAFF	CONTRACT	TOTAL						-
	1	2	3						
2 ADMINISTRATOR AND ASSISTANT ADMINISTRATOR(S)									2
3 DIRECTOR AND ASSISTANT DIRECTOR(S)									3
4 OTHER ADMINISTRATIVE PERSONNEL									4
5 NURSING SUPERVISOR									5
6 REGISTERED NURSES									6
7 LICENSED PRACTICAL NURSES									7
8 PHYSICAL THERAPY SUPERVISOR									8
9 PHYSICAL THERAPISTS									9
10 PHYSICAL THERAPY ASSISTANTS									10
11 OCCUPATIONAL THERAPY SUPERVISOR									11
12 OCCUPATIONAL THERAPISTS									12
13 OCCUPATIONAL THERAPY ASSISTANTS									13
14 SPEECH-LANGUAGE PATHOLOGY SUPERVISOR									14
15 SPEECH-LANGUAGE PATHOLOGISTS									15
16 MEDICAL SOCIAL SERVICES SUPERVISOR									16
17 MEDICAL SOCIAL SERVICES									17
18 HOME HEALTH AIDE SUPERVISOR									18
19 HOME HEALTH AIDES									10
20									20

FORM CMS-2540-24 (draft)	(INSTRUCTIONS FOR THE	S WORKSHEET PUI	BLISHED IN CM	IS PUB. 15-2, SECTION	N 4901.50 THROUGH 4901.54)
49-512					
DRAFT				FORM (CMS-2540-24

NF-BASED HOME HEALTH AGENCY FATISTICAL DATA					PROV	IDER CCN:	PERIOD: FROM:	WORKSHEET S PARTS III & IV	
HHA CC			CCN:	TO:					
							•		
ART III - CBSA DATA									
			1						
1 Enter the number of CBSAs where Medicare covered HHA services we									
2 List all CBSA codes where Medicare covered HHA services were prov	ided during the cost reporti	ng period							
RT IV - PPS ACTIVITY DATA									
	FULL PERIODS								
	WITHOUT	WITH	LUPA	PEP					
	OUTLIERS	OUTLIERS	PERIODS	PERIODS	TOTAL	_			
	1	2	3	4	5				_
1 SKILLED NURSING CARE VISITS									-
2 SKILLED NURSING CARE CHARGES									_
3 PHYSICAL THERAPY VISITS									_
4 PHYSICAL THERAPY VISIT CHARGES									
5 OCCUPATIONAL THERAPY VISITS									
6 OCCUPATIONAL THERAPY VISIT CHARGES									_
7 SPEECH-LANGUAGE PATHOLOGY VISITS									_
8 SPEECH-LANGUAGE PATHOLOGY VISIT CHARGES									
9 MEDICAL SOCIAL SERVICE VISITS									
10 MEDICAL SOCIAL SERVICE VISIT CHARGES									
11 HOME HEALTH AIDE VISITS									
12 HOME HEALTH AIDE VISIT CHARGES									
13 TOTAL VISITS									
14 OTHER CHARGES									
15 TOTAL CHARGES									
16 TOTAL NUMBER OF PERIODS									
17 TOTAL NUMBER OF OUTLIER PERIODS									
18 TOTAL NON-ROUTINE MEDICAL SUPPLY CHARGES									

4995 (CONT.)	
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SNF - BASED	HOSPICE	STATISTICAL	DATA

WORKSHEET S-5

	TITLE XVIII	TITLE XIX			
	MEDICARE	MEDICAID	OTHER	TOTAL	
	1	2	3	4	
1 HOSPICE CONTINUOUS HOME CARE					
2 HOSPICE ROUTINE HOME CARE					
3 HOSPICE INPATIENT RESPITE CARE					
4 HOSPICE GENERAL INPATIENT CARE					
5 TOTAL HOSPICE DAYS					
5 TOTAL HOSPICE DAYS					工

		TITLE XVIII	TITLE XIX			
		MEDICARE	MEDICAID	OTHER	TOTAL	
		1	2	3	4	
1 HOSPICE	E INPATIENT RESPITE CARE					1
2 HOSPICE	E GENERAL INPATIENT CARE					2
3 TOTAL C	CONTRACTED HOSPICE DAYS					3

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

PROVIDER CCN: PERIOD: FROM: ____

4995 (CONT.) WORKSHEET A

то: _____

WORRSHEETA	

		SALARIES & WAGES 1	CONTRACT LABOR COSTS 2	LABOR SUBTOTAL 3	OTHER COSTS 4	SUBTOTAL 5	-
	GENERAL SERVICE COST CENTERS						
1 01	00 CAPITAL RELATED - BUILDINGS & FIXTURES						1
2 02	00 CAPITAL RELATED - MOVABLE EQUIPMENT						2
3 03	00 EMPLOYEE BENEFITS DEPARTMENT						3
4 04	00 ADMINISTRATIVE AND GENERAL						4
5 05	00 PLANT OP, MAINT & REPAIRS						5
6 06	00 LAUNDRY AND LINEN SERVICE						6
7 07	00 HOUSEKEEPING						7
8 08	00 DIETARY						8
9 09	00 NURSING ADMINISTRATION						9
10 10	00 CENTRAL SERVICES AND SUPPLY						10
11 11	00 PHARMACY						11
12 12	00 MEDICAL RECORDS						12
13 13	00 MEDICAL SOCIAL SERVICES						13
14 14	00 ACTIVITIES PROGRAM						14
15 15							15
16 16							16
17 17							17
18 18	00						18
	INPATIENT ROUTINE NURSING COST CENTERS						
	00 SKILLED NURSING FACILITY						25
	00 NURSING FACILITY						26
	00 ICF/IID						27
	ANCILLARY SERVICE COST CENTERS						
	00 RADIOLOGY - DIAGNOSTIC						30
	00 RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY						31
	00 LABORATORY						32
33 33							33
34 34							34
35 35							35
36 36							36
37 37							37
38 38							38
39 39							39
40 40							40
41 41							41
42 42							42
43 43							43
44 44							44
45 45							45
46 46							46
47 47	00						47

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTION 4902.10) Rev. 1 49-515 4995 (CONT.) FORM CMS-2540-24 DRAFT

ECLASSIFI	CATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES		PROVIDER CCN:	PERIOD: FROM: TO:	WORKSHEET A	l.
					EXPENSES	T
		RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUST- MENTS	FOR COST ALLOCATION	
		6	7	8	9	
G	GENERAL SERVICE COST CENTERS					
1 0100	0 CAPITAL RELATED - BUILDINGS & FIXTURES					
2 0200	0 CAPITAL RELATED - MOVABLE EQUIPMENT					
3 0300	0 EMPLOYEE BENEFITS DEPARTMENT					
4 0400						
5 0500	0 PLANT OP, MAINT & REPAIRS					
6 0600						
7 0700	0 HOUSEKEEPING					
8 0800	0 DIETARY					
9 0900	0 NURSING ADMINISTRATION					
10 1000	0 CENTRAL SERVICES AND SUPPLY					
11 1100						
12 1200	0 MEDICAL RECORDS					
13 1300						
14 1400	0 ACTIVITIES PROGRAM					
15 1500	0 QA & PERFORMANCE IMPROVEMENT PROGRAM					
16 1600	0 TRAINING AND IN-SERVICE EDUCATION					
17 1700	0 PATIENT TRANSPORTATION PART A					
18 1800	0					
IN	NPATIENT ROUTINE NURSING COST CENTERS					
25 2500	0 SKILLED NURSING FACILITY					
26 2600	0 NURSING FACILITY					
27 2700	0 ICF/IID					
A	NCILLARY SERVICE COST CENTERS					
30 3000	0 RADIOLOGY - DIAGNOSTIC					
31 3100	0 RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY					
32 3200	0 LABORATORY					
33 3300	0 INTRAVENOUS THERAPY					
34 3400	0 RESPIRATORY THERAPY					
35 3500	0 PHYSICAL THERAPY					
36 3600	0 OCCUPATIONAL THERAPY					
37 3700	0 SPEECH LANGUAGE PATHOLOGIST					
38 3800	0 AUDIOLOGY					
39 3900						
40 4000						
41 4100						
42 4200						
43 4300						
44 4400						
45 4500						
46 4600						
47 4700	0					

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTION 4902.10)							
49-516				Rev. 1			
DRAFT	FORM CMS-2540-24			4995 (CONT.)			
RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES		PROVIDER CCN:	PERIOD:	WORKSHEET A			
			FROM:				

				TO:		
	SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
OUTPATIENT SERVICE COST CENTERS	1	2	3	4	5	<u> </u>
60 6000 SCREENING & PREVENTATIVE SERVICES						60
61 6100 OUTPATIENT LABORATORY						61
62 6200 PORTABLE X-RAY SERVICES						62
63 6300 OUTPATIENT DURABLE MEDICAL EQUIPMENT						63
64 6400						64
OUTPATIENT REIMBURSABLE COST CENTERS						
70 7000 HOME HEALTH AGENCY						70
71 7100 AMBULANCE						71
72 7200 HOSPICE						72
73 7300 OUTPATIENT REHABILITATION (SPECIFY)						73
74 7400						
COST REIMBURSED COST CENTERS						
80 8000 PREVENTIVE VACCINES						80
81 8100						81
89 8900 SUBTOTALS						89
NONREIMBURSABLE COST CENTERS						
90 9000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN						90
91 9100 NONPAID WORKERS						91
92 9200 PHYSICIAN PRIVATE OFFICES						92
93 9300						93
100 TOTAL						100

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSH	IEET PUBLISHED IN CMS PUB. 15-2, SECTION 4902.10)			
Rev. 1				49-517
4995 (CONT.)	FORM CMS-2540-24			DRAFT
RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE	CE OF EXPENSES	PROVIDER CCN:	PERIOD:	WORKSHEET A
			FROM:	
			TO:	

						EVERNORG	
			RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUST- MENTS	EXPENSES FOR COST ALLOCATION	
			6	7	8	9	-
	OU	IPATIENT SERVICE COST CENTERS	0	,	U	<u> </u>	
60	6000	SCREENING & PREVENTATIVE SERVICES					60
61	6100	OUTPATIENT LABORATORY					61
62	6200	PORTABLE X-RAY SERVICES					62
63	6300	OUTPATIENT DURABLE MEDICAL EQUIPMENT					63
64	6400						64
	OUT	PATIENT REIMBURSABLE COST CENTERS					
70	7000	HOME HEALTH AGENCY					70
71	7100	AMBULANCE					71
72	7200	HOSPICE					72
73	7300	OUTPATIENT REHABILITATION (SPECIFY)					73
74	7400						
	COS	ST REIMBURSED SERVICES					
80	8000	PREVENTIVE VACCINES					80
81	8100						81
89	8900	SUBTOTALS					89
	NOI	NREIMBURSABLE COST CENTERS					
90	9000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN					90
91	9100	NONPAID WORKERS					91
92	9200	PHYSICIAN PRIVATE OFFICES					92
93	9300						93
100		TOTAL					100

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTION 4902.10) 49-518

								FR	юм: то:			
_				_								
		1	II	ICREASE	S		D	ECREAS	ES		WKST	
			COST		-		COST		1		A-7	
		CODE	CENTER	LINE #	SALARY	OTHER	CENTER	LINE #	SALARY	OTHER	REF	
	EXPLANATION OF RECLASSIFICATION	1	2	3	4	5	6	7	8	9	10	
1												1
2												2
3												3
4												4
5												5
6												6 7
												8
9												8
10												10
11												11
12												12
13												13
14												14
15												15
16												16
17												17
18												18
19												19 20
20												20
21												
23												22
24												22 23 24 25 26 27 28 29 30 31
25									1			25
26												26
27												27
28												28
29												29
30												30
31												31
32												32 33 34 35 500
33												33
34									l			34
35	TOTAL DECLACIERCATIONS								l			35
500	TOTAL RECLASSIFICATIONS											500

4995 (CONT.) WORKSHEET A-6

PROVIDER CCN:

PERIOD:

FORM CMS-2540-24

DRAFT

RECLASSIFICATIONS

4995 (CONT.) RECONCILIATION OF CAPITAL COST CENTERS

PROVIDER CCN:	PERIOD:
	FROM:
	TO:

WORKSHEET A-7

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BAI	LANCES							
					DISPOSALS		FULLY	
	BEGINNING	ACQUISITIONS			AND	ENDING	DEPRECIATED	
	BALANCE	PURCHASES	DONATIONS	TOTAL	RETIREMENTS	BALANCE	ASSETS	
	1	2	3	4	5	6	7	1
1 LAND								1
2 LAND IMPROVEMENTS								2
3 BUILDINGS AND FIXTURES								3
4 BUILDING IMPROVEMENTS								4
5 FIXED EQUIPMENT								5
6 MOVABLE EQUIPMENT								6
7 SUBTOTAL								7
8 RECONCILING ITEMS								8
9 TOTAL								9
			•					
PART II - RECONCILIATION OF CAPTIAL COST CENTERS	(SUMMARY OF CAPI	TAL)						
						OTHER CAPITAL RELATED		
	DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	COSTS	TOTAL	
	1	2	3	4	5	6	7	
1 CAPITAL RELATED COSTS - BUILDINGS & FIXTURES								1
2 CAPITAL RELATED COSTS - MOVABLE EQUIPMENT								2
3 TOTAL								3

DRAFT FORM	CMS-2540-24			4995 (CON			ONT.)
ADJUSTMENTS TO EXPENSES		PROVIDER	CCN:	PERIOD: FROM: TO:		HEET A-	
		•					
				WORKSHEI	ET A	LINE	
	DACIC			COCT CENTER		LINE NO.	
DESCRIPTION OF ADJUSTMENT	BASIS 1	AMOUNT 2		COST CENTER 3		NO. 4	
1 INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTER 2)	1	2		3		4	1
2 TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS PUB. 15-1, CHAPTER	3)						2
3 REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)							3
4 RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTER 8)							4
5 TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)							5
6 TELEVISION AND RADIO SERVICES (CMS PUB. 15-1, CHAPTER 21)							6
7 PARKING LOT (CMS PUB. 15-1, CHAPTER 21)							7
8 REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTMENT	WKST A-8-2						6
9 SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)	01011102						
10 RELATED ORGANIZATION AND HOME OFFICE COST TRANSACTIONS (CMS PUB. 15-1, CHAPTER	.10) WKST A-8-1						10
11 LAUNDRY AND LINEN SERVICE							11
12 REVENUE - EMPLOYEE MEALS							12
13 COST OF MEALS - GUESTS							13
14 SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS							14
15 SALE OF DRUGS TO OTHER THAN PATIENTS							15
16 REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS							16
17 VENDING MACHINES							17
18 INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHARGES (CMS PUB. 15-1, C	HAPTER 21)						18
19 INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO REPAY MEDICARE							19
20 DEPRECIATIONBUILDINGS AND FIXTUES			CRC-B8	&F		1	20
21 DEPRECIATIONMOVABLE EQUIPMENT			CRC-M			2	21
22 SHORT TERM INPATIENT HOSPICE CARE							22
23 HOSPICE NON-CORE CONTRACTED SERVICES							23
24							24
25							25
26							26
27							22
28							28
29							29
30							30
100 TOTAL							100

4995 (CONT.)

FORM CMS-2540-24

RELATED ORGANIZATIONS AND HOME OFFICE COSTS

ROVIDER CCN:	PERIOD:
	FROM:
	TO:

WORKSHEET A-8-1 PARTS I & II

					•	•		
PART	I - COSTS II	NCURRED AND ADJUSTMEN	TS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZA	TIONS OR CLAII	MED HOME OFFICE	COSTS		
				LINE #	AMOUNT	AMOUNT		
	WORK	SHEET A COST CENTER		ON	ALLOWABLE	INCLUDED IN	NET	
	LINE #	DESCRIPTION	EXPENSE ITEM	PART II	IN COST	WKST. A, COL. 10	ADJUSTMENT	
	1	2	3	4	5	6	7	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
100	TOTAL							100

PART II - INTERRELATIONSHIP BETWEEN RELATED ORGANIZATIONS AND/OR HOME OFFICE

	INTERRELA-				RELATED	ORGANIZATION(S)	
	TIONSHIP		PERCENTAGE		MEDICARE	PERCENTAGE		1
	INDICATOR	NAME	OF OWNERSHIP	NAME	HOME OFFICE #	OF OWNERSHIP	TYPE OF BUSINESS	
	1	2	3	4	5	6	7	1
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
50								50

WKST A LINE NO.	SPECIALTY / PHYSICIAN IDENTIFIER	TOTAL	PROFESSIONAL	PROVIDER COMPONENT	RCE AMOUNT	ACTUAL PROFESSIONAL SERVICES	HOURS PROVIDER SERVICES	UNADJUSTED RCE LIMIT	FIVE PERCENT OF UNADJUSTED RCE LIMIT	
NO. 1	2	3	4	5	6	7	8	9	10	-
1	2	3	4	5	6	/	8	9	10	+
2										+
3										
4										
5										
ô										
7										
3										_
)		_								+-
, 										┢
										+
										+
)	TOTAL									_
)	TOTAL									
	TOTAL		RSHIPS &	MALPR						
) WKST	TOTAL		UING ED		RANCE		RCE			
WKST A		CONTIN	UING ED PROVIDER	INSUF	ANCE PROVIDER	ADJUSTED	DISALLOW-			
WKST A NO.	SPECIALTY / PHYSICIAN IDENTIFIER	CONTIN	UING ED PROVIDER COMPONENT	INSUF COST	ANCE PROVIDER COMPONENT	RCE LIMIT	DISALLOW- ANCE	ADJUSTMENT		
WKST A		CONTIN	UING ED PROVIDER	INSUF	ANCE PROVIDER		DISALLOW-	ADJUSTMENT 17		
WKST A NO.	SPECIALTY / PHYSICIAN IDENTIFIER	CONTIN	UING ED PROVIDER COMPONENT	INSUF COST	ANCE PROVIDER COMPONENT	RCE LIMIT	DISALLOW- ANCE			
WKST A NO.	SPECIALTY / PHYSICIAN IDENTIFIER	CONTIN	UING ED PROVIDER COMPONENT	INSUF COST	ANCE PROVIDER COMPONENT	RCE LIMIT	DISALLOW- ANCE			
WKST A NO.	SPECIALTY / PHYSICIAN IDENTIFIER	CONTIN	UING ED PROVIDER COMPONENT	INSUF COST	ANCE PROVIDER COMPONENT	RCE LIMIT	DISALLOW- ANCE			
WKST A NO.	SPECIALTY / PHYSICIAN IDENTIFIER	CONTIN	UING ED PROVIDER COMPONENT	INSUF COST	ANCE PROVIDER COMPONENT	RCE LIMIT	DISALLOW- ANCE			
WKST A NO.	SPECIALTY / PHYSICIAN IDENTIFIER	CONTIN	UING ED PROVIDER COMPONENT	INSUF COST	ANCE PROVIDER COMPONENT	RCE LIMIT	DISALLOW- ANCE			
WKST A NO. 1 1 4 5 5	SPECIALTY / PHYSICIAN IDENTIFIER	CONTIN	UING ED PROVIDER COMPONENT	INSUF COST	ANCE PROVIDER COMPONENT	RCE LIMIT	DISALLOW- ANCE			
WKST A NO. 1 1 2 3 3 4 5 5 5 7	SPECIALTY / PHYSICIAN IDENTIFIER	CONTIN	UING ED PROVIDER COMPONENT	INSUF COST	ANCE PROVIDER COMPONENT	RCE LIMIT	DISALLOW- ANCE			
WKST A NO. 1 1 4 5 5	SPECIALTY / PHYSICIAN IDENTIFIER	CONTIN	UING ED PROVIDER COMPONENT	INSUF COST	ANCE PROVIDER COMPONENT	RCE LIMIT	DISALLOW- ANCE			
WKST A NO. 1 1 2 2 3 3 4 4 5 5 7 7 3 3	SPECIALTY / PHYSICIAN IDENTIFIER	CONTIN	UING ED PROVIDER COMPONENT	INSUF COST	ANCE PROVIDER COMPONENT	RCE LIMIT	DISALLOW- ANCE			
WKST A NO. 1 1 2 3 3 4 4 5 5 5 7 7 3 3 9	SPECIALTY / PHYSICIAN IDENTIFIER	CONTIN	UING ED PROVIDER COMPONENT	INSUF COST	ANCE PROVIDER COMPONENT	RCE LIMIT	DISALLOW- ANCE			
WKST A NO. 1 1 2 3 3 4 4 5 5 5 7 7 3 3 9	SPECIALTY / PHYSICIAN IDENTIFIER	CONTIN	UING ED PROVIDER COMPONENT	INSUF COST	ANCE PROVIDER COMPONENT	RCE LIMIT	DISALLOW- ANCE			
WKST A NO. 1 1 2 3 3 4 4 5 5 5 7 7 3 3 9	SPECIALTY / PHYSICIAN IDENTIFIER	CONTIN	UING ED PROVIDER COMPONENT	INSUF COST	ANCE PROVIDER COMPONENT	RCE LIMIT	DISALLOW- ANCE			

4995 (CONT.) WORKSHEET A-8-2

PROVIDER CCN:

PERIOD: FROM: _

FORM CMS-2540-24

PROVIDER - BASED PHYSICIAN ADJUSTMENTS

	(CONT.)		TORMON	10-2040-24					
LLO	CATION OF GENERAL SERVICES COSTS						PROVIDER CCN:		RIOD:
									OM:
								-	то:
		NET		1	1				
		EXPENSES			EMPLOYEE				PLANT OP,
		FOR COST	CRC-	CRC-	BENEFITS				MAINT &
		ALLOCATION	B&F	ME	DEPARTMENT	SUBTO	OTAL A&	D	REPAIRS
		0	1	2	3	34			5
	GENERAL SERVICE COST CENTERS	Ū	-	_	5	01			5
1	CAPITAL RELATED - BUILDINGS & FIXTURES								
	CAPITAL RELATED - MOVABLE EQUIPMENT								
	EMPLOYEE BENEFITS DEPARTMENT								
4	ADMINISTRATIVE AND GENERAL								
5	PLANT OP, MAINT & REPAIRS								
6	LAUNDRY AND LINEN SERVICE								
7	HOUSEKEEPING								
8	DIETARY								
9	NURSING ADMINISTRATION								
10	CENTRAL SERVICES AND SUPPLY								
11	PHARMACY								
12	MEDICAL RECORDS								
13	MEDICAL SOCIAL SERVICES								
	ACTIVITIES PROGRAM								
15	QA & PERFORMANCE IMPROVEMENT PROGRAM								
16	TRAINING AND IN-SERVICE EDUCATION								
	PATIENT TRANSPORTATION PART A								
18									
	INPATIENT ROUTINE NURSING COST CENTERS								
	SKILLED NURSING FACILITY								
-	NURSING FACILITY								
27	ICF/IID								
	ANCILLARY SERVICE COST CENTERS								
	RADIOLOGY - DIAGNOSTIC								
	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY								
	LABORATORY								
	IV THERAPY								
34	RESPIRATORY THERAPY								

INPATIENT ROUTINE NURSING COST CENTERS					
25 SKILLED NURSING FACILITY					24
26 NURSING FACILITY					25
27 ICF/IID					26
ANCILLARY SERVICE COST CENTERS					
30 RADIOLOGY - DIAGNOSTIC					30
31 RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY					31
32 LABORATORY					32
33 IV THERAPY					33
34 RESPIRATORY THERAPY					34
35 PHYSICAL THERAPY					35
36 OCCUPATIONAL THERAPY					36
37 SPEECH LANGUAGE PATHOLOGIST					37
38 AUDIOLOGY					38
39 ELECTROCARDIOLOGY					39
40 MEDICAL SUPPLIES CHARGED TO PATIENTS					40
41 DRUGS: DRUGS CHARGED TO PATIENTS					41
42 DRUGS: IV SOLUTIONS					42
43 DENTAL CARE					43
44 APPLIANCES AND EQUIPMENT					44
45 BLOOD AND BLOOD PRODUCTS					45
46 BLOOD TRANSFUSION/PROCESSING/STORAGE					46
47					47

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTION 4903.10) 49-524 FORM CMS-2540-24 4995 (CONT.) DRAFT

Rev. 1

DRAFT WORKSHEET B

PART I

LAUNDRY

& LINEN

SERVICE

6

4995 (CONT.)

ALLOCATION OF GENERAL SERVICES COSTS					PROVII		ERIOD: FROM: TO:	WORKSHEET B PART I	
	NET EXPENSES FOR COST ALLOCATION 0	CRC- B&F	CRC- ME 2	EMPLOYEE BENEFITS DEPARTMENT 3	SUBTOTAL 3A	A&G 4	PLANT OP, MAINT & REPAIRS 5	LAUNDRY & LINEN SERVICE 6	Γ
OUTPATIENT SERVICE COST CENTERS		-	_	-			-	-	
60 SCREENING & PREVENTATIVE SERVICES									60
61 OUTPATIENT LABORATORY									61
62 PORTABLE X-RAY SERVICES									62
63 OUTPATIENT DURABLE MEDICAL EQUIPMENT									63
64									64
OUTPATIENT REIMBURSABLE COST CENTERS									
70 HOME HEALTH AGENCY									70
71 AMBULANCE									71
72 HOSPICE									72
73 OUTPATIENT REHAB (SPECIFY)									73
74									
COST REIMBURSED COST CENTERS									
80 PREVENTIVE VACCINES									80
81									81
89 SUBTOTAL									89
NONREIMBURSABLE COST CENTERS									
90 GIFT, FLOWER, COFFEE SHOPS & CANTEEN									90
91 NONPAID WORKERS									91
92 PHYSICIAN PRIVATE OFFICES									92
93									93
99 NEGATIVE COST CENTER									99
100 TOTAL									100

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB	B. 15-2, SECTION 4903.10)			
Rev. 1				49-525
4995 (CONT.)	FORM CMS-2540-24			DRAFT
ALLOCATION OF GENERAL SERVICES COSTS		PROVIDER CCN:	PERIOD:	WORKSHEET B
			FROM:	PART I

							[то:		
		HOUSE- KEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICE	ACTIVITIES PROGRAM	Γ
		7	8	9	10	11	12	13	14	1
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES									1
2	CAPITAL RELATED - MOVABLE EQUIPMENT									2
3	EMPLOYEE BENEFITS DEPARTMENT									3
4	ADMINISTRATIVE AND GENERAL									4
	PLANT OP, MAINT & REPAIRS									5
	LAUNDRY AND LINEN SERVICE									6
	HOUSEKEEPING									7
	DIETARY									8
	NURSING ADMINISTRATION									9
	CENTRAL SERVICES AND SUPPLY									10
	PHARMACY									11
	MEDICAL RECORDS									12
	MEDICAL SOCIAL SERVICES									13
	ACTIVITIES PROGRAM									14
	QA & PERFORMANCE IMPROVEMENT PROGRAM									15
	TRAINING AND IN-SERVICE EDUCATION									16
	PATIENT TRANSPORTATION PART A									17
18										18
	INPATIENT ROUTINE NURSING COST CENTERS									
	SKILLED NURSING FACILITY									24
-	NURSING FACILITY									25
27	ICF/IID									26
	ANCILLARY SERVICE COST CENTERS									
	RADIOLOGY - DIAGNOSTIC									30
	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY									31
	LABORATORY									32
	IV THERAPY									33
	RESPIRATORY THERAPY									34
	PHYSICAL THERAPY									35
	OCCUPATIONAL THERAPY									36
37										37
	AUDIOLOGY									38
	ELECTROCARDIOLOGY									39
	MEDICAL SUPPLIES CHARGED TO PATIENTS									40
	DRUGS: DRUGS CHARGED TO PATIENTS									41
	DRUGS: IV SOLUTIONS DENTAL CARE									42
	-									43
	APPLIANCES AND EQUIPMENT BLOOD AND BLOOD PRODUCTS									44
45										45
46	DLOOD IKANSFUSION/PROCESSING/STOKAGE									46
4/										4/

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUB	BLISHED IN CMS PUB. 15-2, SECTION 4903.10)			
49-526				Rev. 1
DRAFT	FORM CMS-2540-24			4995 (CONT.)
ALLOCATION OF GENERAL SERVICES COSTS		PROVIDER CCN:	PERIOD:	WORKSHEET B
			FROM:	PART I
			TO:	

		-		1	1				1	_
		HOUSE- KEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICE	ACTIVITIES PROGRAM	
		7	8	9	10	11	12	13	14	1
	OUTPATIENT SERVICE COST CENTERS									
	SCREENING & PREVENTATIVE SERVICES									60
	OUTPATIENT LABORATORY									61
	PORTABLE X-RAY SERVICES									62
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT									63
64										64
	OUTPATIENT REIMBURSABLE COST CENTERS									
-	HOME HEALTH AGENCY									70
	AMBULANCE									71
	HOSPICE									72
73	OUTPATIENT REHAB (SPECIFY)									73
74										
	COST REIMBURSED COST CENTERS									
80	PREVENTIVE VACCINES									80
81										81
89	SUBTOTAL									89
	NONREIMBURSABLE COST CENTERS									
	GIFT, FLOWER, COFFEE SHOPS & CANTEEN									90
	NONPAID WORKERS									91
92	PHYSICIAN PRIVATE OFFICES									92
93										93
99	NEGATIVE COST CENTER									99
100	TOTAL									100

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET	PUBLISHED IN CM	IS PUB. 15-2, SEC	TION 4903.10)					
Rev. 1								49-527
4995 (CONT.)		FOR	M CMS-2540)-24				DRAFT
ALLOCATION OF GENERAL SERVICES COSTS						PROVIDER CCN:	PERIOD: FROM: TO:	WORKSHEET B PART I
		I	-			-		
	I	I	I	I	I	I	I	I

		QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER GENERAL SERVICE	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
		15	16	17	18	19	20	21	
	GENERAL SERVICE COST CENTERS								
	CAPITAL RELATED - BUILDINGS & FIXTURES								1
									2
3	EMPLOYEE BENEFITS DEPARTMENT								3
4	ADMINISTRATIVE AND GENERAL								4
	PLANT OP, MAINT & REPAIRS								5
									6
	HOUSEKEEPING								7
	DIETARY								8
	NURSING ADMINISTRATION								9
	CENTRAL SERVICES AND SUPPLY								10
	PHARMACY								11
	MEDICAL RECORDS								12
13	MEDICAL SOCIAL SERVICES								13
14	ACTIVITIES PROGRAM								14
15	QA & PERFORMANCE IMPROVEMENT PROGRAM								15
16	TRAINING AND IN-SERVICE EDUCATION								16
17	PATIENT TRANSPORTATION PART A								17
18									18
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY								24
26	NURSING FACILITY								25
27	ICF/IID								26
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC								30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY								31
32	LABORATORY								32
33	IV THERAPY								33
34	RESPIRATORY THERAPY								34
35	PHYSICAL THERAPY								35
36	OCCUPATIONAL THERAPY								36
37	SPEECH LANGUAGE PATHOLOGIST								37
	AUDIOLOGY								38
	ELECTROCARDIOLOGY								39
	MEDICAL SUPPLIES CHARGED TO PATIENTS								40
	DRUGS: DRUGS CHARGED TO PATIENTS								41
	DRUGS: IV SOLUTIONS								42
	DENTAL CARE								43
	APPLIANCES AND EQUIPMENT								44
	BLOOD AND BLOOD PRODUCTS								45
									46
40	22002 Humbr Color, Rodebolind, DiORfide	1							40
						ļ	L		<u> </u>

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUB	LISHED IN CMS PUB	. 15-2, SECTION 49	903.10)					
49-528								Rev. 1
DRAFT		FORM CM	1S-2540-24					4995 (CONT.)
ALLOCATION OF GENERAL SERVICES COSTS					PROVII		PERIOD: FROM: TO:	WORKSHEET B PART I
	QUALITY & PERFORM	TRAINING & IN-SERVICE	PATIENT TRANSPORT	OTHER GENERAL		POST STEPDOWN		

	IMPROV PGM	EDUCATION	PART A	SERVICE	SUBTOTAL	ADJ	TOTAL		
	15	16	17	18	19	20	21	1	
OUTPATIENT SERVICE COST CENTERS									
60 SCREENING & PREVENTATIVE SERVICES									60
61 OUTPATIENT LABORATORY									61
62 PORTABLE X-RAY SERVICES									62
63 OUTPATIENT DURABLE MEDICAL EQUIPMENT									63
64									64
OUTPATIENT REIMBURSABLE COST CENTERS									
70 HOME HEALTH AGENCY									70
71 AMBULANCE									71
72 HOSPICE									72
73 OUTPATIENT REHAB (SPECIFY)									73
74									
COST REIMBURSED COST CENTERS									
80 PREVENTIVE VACCINES									80
81									81
89 SUBTOTAL									89
NONREIMBURSABLE COST CENTERS									
90 GIFT, FLOWER, COFFEE SHOPS & CANTEEN									90
91 NONPAID WORKERS									91
92 PHYSICIAN PRIVATE OFFICES									92
93									93
99 NEGATIVE COST CENTER									99
100 TOTAL									100

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTION 4903.10) Rev. 1

GI 1 CAPIT 2 CAPIT 3 EMPL/ 4 ADMI 5 PLAN 6 LAUN 7 HOUS 8 DIETA 9 NURS 10 CENT 11 PHAR 12 MEDIO 13 MEDIO 14 ACTIV 15 QA & 16 TRAIN 17 PATIE 18 IN	SING ADMINISTRATION TRAL SERVICES AND SUPPLY RMACY	DIRECTLY ASSIGNED CAPITAL RELATED COST 0	CRC- B&F 1	CRC- ME 2	SUBTOTAL 2A	EMPLOYEE BENEFITS DEPARTMENT 3		PERIOD: FROM: TO: PLANT OP, MAINT & REPAIRS 5	WORKSHEET B PART II LAUNDRY & LINEN SERVICE 6	
1 CAPIT 2 CAPIT 3 EMPL 4 ADMI 5 PLAN 6 LAUN 7 HOUS 8 DIETA 9 NURS 10 CENT 11 PHAR 12 MEDIO 13 MEDIO 14 ACTIV 15 QA & 16 TRAIN 17 PATIE 18 IN 25 SKILL 26 NURS	TAL RELATED - BUILDINGS & FIXTURES TAL RELATED - MOVABLE EQUIPMENT .OYEE BENEFITS DEPARTMENT INISTRATIVE AND GENERAL IT OP, MAINT & REPAIRS NDRY AND LINEN SERVICE SEKEEPING ARY SING ADMINISTRATION RAL SERVICES AND SUPPLY RMACY	ASSIGNED CAPITAL RELATED COST	B&F	ME		BENEFITS DEPARTMENT		MAINT & REPAIRS	& LINEN SERVICE	
1 CAPIT 2 CAPIT 3 EMPL 4 ADMI 5 PLAN 6 LAUN 7 HOUS 8 DIETA 9 NURS 10 CENT 11 PHAR 12 MEDIO 13 MEDIO 14 ACTIV 15 QA & 16 TRAIN 17 PATIE 18 IN 25 SKILL 26 NURS	TAL RELATED - BUILDINGS & FIXTURES TAL RELATED - MOVABLE EQUIPMENT .OYEE BENEFITS DEPARTMENT INISTRATIVE AND GENERAL IT OP, MAINT & REPAIRS NDRY AND LINEN SERVICE SEKEEPING ARY SING ADMINISTRATION RAL SERVICES AND SUPPLY RMACY		1	2	2A	3	4	5	6	Ļ
1 CAPIT 2 CAPIT 3 EMPL 4 ADMI 5 PLAN 6 LAUN 7 HOUS 8 DIETA 9 NURS 10 CENT 11 PHAR 12 MEDIO 13 MEDIO 14 ACTIV 15 QA & 16 TRAIN 17 PATIE 18 IN 25 SKILL 26 NURS	TAL RELATED - BUILDINGS & FIXTURES TAL RELATED - MOVABLE EQUIPMENT .OYEE BENEFITS DEPARTMENT INISTRATIVE AND GENERAL IT OP, MAINT & REPAIRS NDRY AND LINEN SERVICE SEKEEPING ARY SING ADMINISTRATION RAL SERVICES AND SUPPLY RMACY									<u> </u>
2 CAPIT 3 EMPL 4 ADMI 5 PLAN 6 LAUN 7 HOUS 8 DIETA 9 NURS 10 CENT 11 PHAR 12 MEDI 13 MEDI 14 ACTIV 15 QA & 16 TRAIN 17 PATIE 18 IN 25 SKILL 26 NURS	TAL RELATED - MOVABLE EQUIPMENT OYEE BENEFITS DEPARTMENT INISTRATIVE AND GENERAL IT OP, MAINT & REPAIRS UDRY AND LINEN SERVICE SEKEEPING ARY SING ADMINISTRATION IRAL SERVICES AND SUPPLY RMACY									
3 EMPL 4 ADMI 5 PLAN 6 LAUN 7 HOUS 8 DIETA 9 NURS 10 CENT 11 PHAR 12 MEDIO 13 MEDIO 14 ACTIV 15 QA & 16 TRAIN 17 PATIE 18 IN 25 SKILL 26 NURS	OYEE BENEFITS DEPARTMENT INISTRATIVE AND GENERAL IT OP, MAINT & REPAIRS NDRY AND LINEN SERVICE SEKEEPING ARY SING ADMINISTRATION RAL SERVICES AND SUPPLY RMACY									1
4 ADMI 5 PLAN 6 LAUN 7 HOUS 8 DIETA 9 NURS 10 CENT 11 PHAR 12 MEDIO 13 MEDIO 14 ACTIV 15 QA & 16 TRAIN 17 PATIE 18 IN 25 SKILL 26 NURS	INISTRATIVE AND GENERAL IT OP, MAINT & REPAIRS NDRY AND LINEN SERVICE SEKEEPING ARY SING ADMINISTRATION RAL SERVICES AND SUPPLY RMACY									2
5 PLAN 6 LAUN 7 HOUS 8 DIETA 9 NURS 10 CENT 11 PHAR 12 MEDIO 13 MEDIO 14 ACTIV 15 QA & 16 TRAIN 17 PATIE 18 IN 25 SKILL 26 NURS	IT OP, MAINT & REPAIRS NDRY AND LINEN SERVICE SEKEEPING ARY SING ADMINISTRATION TRAL SERVICES AND SUPPLY RMACY									3
6 LAUN 7 HOUS 8 DIETA 9 NURS 10 CENT 11 PHAR 12 MEDIO 13 MEDIO 14 ACTIV 15 QA & 16 TRAIN 17 PATIE 18 IN 25 SKILL 26 NURS	NDRY AND LINEN SERVICE SEKEEPING ARY SING ADMINISTRATION RAL SERVICES AND SUPPLY RMACY									4
7 HOUS 8 DIETA 9 NURS 10 CENT 11 PHAR 12 MEDIO 13 MEDIO 14 ACTIV 15 QA & 16 TRAIN 17 PATIE 18 IN 25 SKILL 26 NURS	SEKEEPING ARY SING ADMINISTRATION TRAL SERVICES AND SUPPLY RMACY									5
8 DIETA 9 NURS 10 CENT 11 PHAR 12 MEDIO 13 MEDIO 14 ACTIV 15 QA & 16 TRAIN 17 PATIE 18 IN 25 SKILL 26 NURS	ARY SING ADMINISTRATION TRAL SERVICES AND SUPPLY RMACY									6
9 NURS 10 CENT 11 PHAR 12 MEDIO 13 MEDIO 14 ACTIV 15 QA & 16 TRAIN 17 PATIE 18 IN 25 SKILL 26 NURS	SING ADMINISTRATION TRAL SERVICES AND SUPPLY RMACY									7
10 CENT. 11 PHAR 12 MEDIO 13 MEDIO 14 ACTIV 15 QA & 16 TRAIN 17 PATIE 18 IN 25 SKILL 26 NURS	RAL SERVICES AND SUPPLY									8
11 PHAR 12 MEDIO 13 MEDIO 14 ACTIV 15 QA & 16 TRAIN 17 PATIE 18 IN 25 SKILL 26 NURS	RMACY									9
12 MEDIO 13 MEDIO 14 ACTIV 15 QA & 16 TRAIN 17 PATIE 18 IN 25 SKILL 26 NURS										10
13 MEDIO 14 ACTIV 15 QA & 16 TRAIN 17 PATIE 18 IN 25 SKILL 26 NURS	CAL DECODDC							_		
14 ACTIV 15 QA & 16 TRAIN 17 PATIE 18 IN 25 SKILL 26 NURS										12
15 QA & 16 TRAIN 17 PATIE 18 IN 25 SKILL 26 NURS	ICAL SOCIAL SERVICES									13
16 TRAIN 17 PATIE 18 IN 25 SKILL 26 NURS										14
17 PATIE 18 18 25 SKILL 26 NURS	PERFORMANCE IMPROVEMENT PROGRAM									15
18 IN 25 SKILL 26 NURS	NING AND IN-SERVICE EDUCATION									16
IN 25 SKILL 26 NURS	ENT TRANSPORTATION PART A									17
25 SKILL 26 NURS	DATENT DOUTINE NURCING COST CENTERS							_		18
26 NURS	NPATIENT ROUTINE NURSING COST CENTERS							_		- 24
	LED NURSING FACILITY									24
27 ICF/III										25
								_		26
	NCILLARY SERVICE COST CENTERS									20
	OLOGY - DIAGNOSTIC OLOGY - THERAPEUTIC/CHEMOTHERAPY									30
31 RADIO 32 LABO										31
										32
	AVENOUS THERAPY IRATORY THERAPY									33
	SICAL THERAPY									35
	JPATIONAL THERAPY									35
	CH LANGUAGE PATHOLOGIST									36
37 SPEEC 38 AUDIO										37
	TROCARDIOLOGY									38
	ICAL SUPPLIES CHARGED TO PATIENTS									40
	GS: DRUGS CHARGED TO PATIENTS									40
	GS: IV SOLUTIONS									41 42
										42
	TAL CARE				+				1	43
	TAL CARE				+			+		44
	IANCES AND EQUIPMENT				+			+		43
40 BLOO										40

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTIONS 4903.20) 49-530 DRAFT

Rev. 1 4995 (CONT.)

FORM CMS-2540-24

DRAFT

4995 (CONT)

ALLOCATION OF CAPITAL RELATED COSTS					PROVID		PERIOD: FROM: TO:	WORKSHEET B PART II	
	DIRECTLY ASSIGNED CAPITAL RELATED COST 0	CRC- B&F	CRC- ME 2	SUBTOTAL 2A	EMPLOYEE BENEFITS DEPARTMENT 3	A&G 4	PLANT OP, MAINT & REPAIRS 5	LAUNDRY & LINEN SERVICE 6	
OUTPATIENT SERVICE COST CENTERS		-	_		5	•		Ŭ	
60 SCREENING & PREVENTATIVE SERVICES									60
61 OUTPATIENT LABORATORY									61
62 PORTABLE X-RAY SERVICES									62
63 OUTPATIENT DURABLE MEDICAL EQUIPMENT									63
64									64
OUTPATIENT REIMBURSABLE COST CENTERS									<u> </u>
70 HOME HEALTH AGENCY									70
71 AMBULANCE									71
72 HOSPICE									72
73 OUTPATIENT REHAB (SPECIFY)									73
74									
COST REIMBURSED COST CENTERS									
80 PREVENTIVE VACCINES									80
81									81
89 SUBTOTALS									89
NONREIMBURSABLE COST CENTERS									
90 GIFT, FLOWER, COFFEE SHOPS & CANTEEN									90
91 NONPAID WORKERS			1	1					91
92 PHYSICIAN PRIVATE OFFICES				1					92
93				1					93
99 NEGATIVE COST CENTER				1					99
100 TOTAL									100

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET	PUBLISHED IN CMS PUB. 15-2, SECTIONS 4903.20)			
Rev. 1				49-531
4995 (CONT.)	FORM CMS-2540-24			DRAFT
ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN:	PERIOD:	WORKSHEET B
			FROM:	PART II

								то:		
		-	1	1	1	1	-	1	1	
		HOUSE- KEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICE	ACTIVITIES PROGRAM	
		7	8	9	10	11	12	13	14	-
	GENERAL SERVICE COST CENTERS	,	0	5	10	11	12	10	14	<u> </u>
1	CAPITAL RELATED - BUILDINGS & FIXTURES									1
	CAPITAL RELATED - MOVABLE EQUIPMENT									2
	EMPLOYEE BENEFITS DEPARTMENT									3
4	ADMINISTRATIVE AND GENERAL									4
5	PLANT OP, MAINT & REPAIRS									5
	LAUNDRY AND LINEN SERVICE									6
7	HOUSEKEEPING									7
8	DIETARY									8
9	NURSING ADMINISTRATION									9
10	CENTRAL SERVICES AND SUPPLY									10
11	PHARMACY									11
12	MEDICAL RECORDS									12
13	MEDICAL SOCIAL SERVICES									13
14	ACTIVITIES PROGRAM									14
	QA & PERFORMANCE IMPROVEMENT PROGRAM									15
	TRAINING AND IN-SERVICE EDUCATION									16
-	PATIENT TRANSPORTATION PART A									17
18										18
	INPATIENT ROUTINE NURSING COST CENTERS									
	SKILLED NURSING FACILITY									24
	NURSING FACILITY									25
27	ICF/IID									26
	ANCILLARY SERVICE COST CENTERS									
	RADIOLOGY - DIAGNOSTIC									30
	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY									31
	LABORATORY INTRAVENOUS THERAPY									32 33
	RESPIRATORY THERAPY									33
	PHYSICAL THERAPY PHYSICAL THERAPY									34
	OCCUPATIONAL THERAPY									35
	SPEECH LANGUAGE PATHOLOGIST									30
	AUDIOLOGY									37
	ELECTROCARDIOLOGY									39
	MEDICAL SUPPLIES CHARGED TO PATIENTS									40
	DRUGS: DRUGS CHARGED TO PATIENTS									40
	DRUGS: IV SOLUTIONS									42
	DENTAL CARE				1			1	1	43
	APPLIANCES AND EQUIPMENT		1	1						44
	BLOOD AND BLOOD PRODUCTS									45
	BLOOD TRANSFUSION/PROCESSING/STORAGE			1	1	1	İ		1	46
47										47
			1	1	1	1	1			<u> </u>

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET P	UBLISHED IN CMS PUB. 15-2, SECTIONS 4903.20)			
49-532				Rev. 1
DRAFT	FORM CMS-2540-24			4995 (CONT.)
ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN:	PERIOD:	WORKSHEET B
			FROM:	PART II
			TO:	

		HOUSE- KEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICE	ACTIVITIES PROGRAM	
		7	8	9	10	11	12	13	14	1
	OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTATIVE SERVICES									60
61	OUTPATIENT LABORATORY									61
62	PORTABLE X-RAY SERVICES									62
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT									63
64										64
	OUTPATIENT REIMBURSABLE COST CENTERS									
	HOME HEALTH AGENCY									70
	AMBULANCE									71
	HOSPICE									72
	OUTPATIENT REHAB (SPECIFY)									73
74										
	COST REIMBURSED COST CENTERS									
	PREVENTIVE VACCINES									80
81										81
89	SUBTOTALS									89
	NONREIMBURSABLE COST CENTERS									
	GIFT, FLOWER, COFFEE SHOPS & CANTEEN									90
	NONPAID WORKERS									91
92	PHYSICIAN PRIVATE OFFICES									92
93										93
	NEGATIVE COST CENTER									99
100	TOTAL									100

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISH	HED IN CMS PUB.	15-2, SECTIONS	4903.20)				
Rev. 1							49-533
4995 (CONT.)		FORM CM	1S-2540-24				DRAFT
ALLOCATION OF CAPITAL RELATED COSTS					PROVIDER CCN:	PERIOD: FROM: TO:	WORKSHEET B PART II
	-						

		QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER GENERAL SERVICE	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15	16	17	18	19	20	21	-	
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES									1
2	CAPITAL RELATED - MOVABLE EQUIPMENT									2
3	EMPLOYEE BENEFITS DEPARTMENT									3
4	ADMINISTRATIVE AND GENERAL									4
5	PLANT OP, MAINT & REPAIRS									5
	LAUNDRY AND LINEN SERVICE									6
7	HOUSEKEEPING									7
8	DIETARY									8
9	NURSING ADMINISTRATION									9
10	CENTRAL SERVICES AND SUPPLY									10
11	PHARMACY									11
12	MEDICAL RECORDS									12
13	MEDICAL SOCIAL SERVICES									13
	ACTIVITIES PROGRAM									14
15	QA & PERFORMANCE IMPROVEMENT PROGRAM									15
16	TRAINING AND IN-SERVICE EDUCATION									16
17	PATIENT TRANSPORTATION PART A									17
18										18
	INPATIENT ROUTINE NURSING COST CENTERS									
	SKILLED NURSING FACILITY									24
	NURSING FACILITY									25
27	ICF/IID									26
	ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC									30
	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY									31
	LABORATORY									32
	INTRAVENOUS THERAPY									33
-	RESPIRATORY THERAPY									34
	PHYSICAL THERAPY									35
	OCCUPATIONAL THERAPY									36
	SPEECH LANGUAGE PATHOLOGIST									37
	AUDIOLOGY									38
	ELECTROCARDIOLOGY									39
	MEDICAL SUPPLIES CHARGED TO PATIENTS									40
	DRUGS: DRUGS CHARGED TO PATIENTS									41
	DRUGS: IV SOLUTIONS									42
	DENTAL CARE									43
	APPLIANCES AND EQUIPMENT									44
	BLOOD AND BLOOD PRODUCTS									45
	BLOOD TRANSFUSION/PROCESSING/STORAGE									46
47										47

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PU	JBLISHED IN CMS PUB	. 15-2, SECTIONS 4	4903.20)					
49-534								Rev. 1
DRAFT	FORM CMS-2540-24							4995 (CONT.)
ALLOCATION OF CAPITAL RELATED COSTS					PROVI	DER CCN:	PERIOD:	WORKSHEET B
							FROM:	PART II
							TO:	
		1	1			1		
	QUALITY &	TRAINING &	PATIENT	OTHER		POST		
	PERFORM	IN-SERVICE	TRANSPORT	GENERAL		STEPDOWN	1	

		IMPROV PGM	EDUCATION	PART A	SERVICE	SUBTOTAL	ADJ	TOTAL	
		15	16	17	18	19	20	21	
	OUTPATIENT SERVICE COST CENTERS								
60	SCREENING & PREVENTATIVE SERVICES								60
61	OUTPATIENT LABORATORY								61
62	PORTABLE X-RAY SERVICES								62
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT								63
64									64
	OUTPATIENT REIMBURSABLE COST CENTERS								
70	HOME HEALTH AGENCY								70
71	AMBULANCE								71
72	HOSPICE								72
73 (DUTPATIENT REHAB (SPECIFY)								73
74									
	COST REIMBURSED COST CENTERS								
80	PREVENTIVE VACCINES								80
81									81
89	SUBTOTALS								89
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN								90
91	NONPAID WORKERS								91
92	PHYSICIAN PRIVATE OFFICES								92
93									93
99	NEGATIVE COST CENTER								99
100	TOTAL								100

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTIONS 4903.20) Rev. 1

4990 1000 110	4995 ((CONT.)
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WORKSHEET B-1

COST ALLOCATIONS - STATISTICAL BASES

PROVIDER CCN: PERIOD: FROM: _

TO: _

	CRC- B&F	CRC- ME	EMPLOYEE BENEFITS DEPARTMENT	RECONCIL- IATION	A&G	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	\square
	(SQUARE FEET)	(DOLLAR VALUE)	(GROSS SALARIES)	IATION	(ACCUM COST)	(SQUARE FEET)	(POUNDS OF LAUNDRY)	
	1	2	3	4A	4	5	6	<u> </u>
GENERAL SERVICE COST CENTERS								<u> </u>
1 CAPITAL RELATED - BUILDINGS & FIXTURES								1
2 CAPITAL RELATED - MOVABLE EQUIPMENT 3 EMPLOYEE BENEFITS DEPARTMENT								2
4 ADMINISTRATIVE AND GENERAL								3
5 PLANT OP, MAINT & REPAIRS								5
6 LAUNDRY AND LINEN SERVICE								6
7 HOUSEKEEPING								7
8 DIETARY								8
9 NURSING ADMINISTRATION								9
10 CENTRAL SERVICES AND SUPPLY								10
11 PHARMACY								11
12 MEDICAL RECORDS								12
13 MEDICAL SOCIAL SERVICES								13
14 ACTIVITIES PROGRAM								14
15 QA & PERFORMANCE IMPROVEMENT PROGRAM								15
16 TRAINING AND IN-SERVICE EDUCATION								16
17 PATIENT TRANSPORTATION PART A								17
18								18
INPATIENT ROUTINE NURSING COST CENTERS								
25 SKILLED NURSING FACILITY								24
26 NURSING FACILITY								25
27 ICF/IID								26
ANCILLARY SERVICE COST CENTERS								
30 RADIOLOGY - DIAGNOSTIC								30
31 RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY								31
32 LABORATORY								32
33 INTRAVENOUS THERAPY								33
34 RESPIRATORY THERAPY								34
35 PHYSICAL THERAPY								35
36 OCCUPATIONAL THERAPY								36
37 SPEECH LANGUAGE PATHOLOGIST								37
38 AUDIOLOGY								38
39 ELECTROCARDIOLOGY								39
40 MEDICAL SUPPLIES CHARGED TO PATIENTS 41 DRUGS: DRUGS CHARGED TO PATIENTS								40
41 DRUGS: DRUGS CHARGED TO PATIENTS 42 DRUGS: IV SOLUTIONS								41 42
42 DRUGS: IV SOLUTIONS 43 DENTAL CARE								42
44 APPLIANCES AND EQUIPMENT								43
44 APPLIANCES AND EQUIPMENT 45 BLOOD AND BLOOD PRODUCTS								44
46 BLOOD TRANSFUSION/PROCESSING/STORAGE		+	+			+		43
TO DECOD INANOFOSION/INCCESSING/SIONAGE								40

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTION 4903.10)

49-536

47

DRAFT

47

COST ALLOCATIONS - STATISTICAL BASES	PROVIDER CCN:	PERIOD:	WORKSHEET B-1
		FROM:	
		TO:	

	 CRC-	CRC-	EMPLOYEE BENEFITS	RECONCIL-		PLANT OP, MAINT &	LAUNDRY & LINEN	
	B&F	ME	DEPARTMENT	IATION	A&G	REPAIRS	SERVICE	
	(SQUARE	(DOLLAR	(GROSS		(ACCUM	(SQUARE	(POUNDS OF	
	FEET)	VALUE)	SALARIES)		COST)	FEET)	LAUNDRY)	
	1	2	3	4A	4	5	6	1
OUTPATIENT SERVICE COST CENTERS								
60 SCREENING & PREVENTATIVE SERVICES								60
61 OUTPATIENT LABORATORY								61
62 PORTABLE X-RAY SERVICES								62
63 OUTPATIENT DURABLE MEDICAL EQUIPMENT								63
64								64
OUTPATIENT REIMBURSABLE COST CENTERS								
70 HOME HEALTH AGENCY								70
71 AMBULANCE								71
72 HOSPICE								72
73 OUTPATIENT REHAB (SPECIFY)								73
74								
COST REIMBURSED COST CENTERS								
80 PREVENTIVE VACCINES								80
81								81
89 SUBTOTAL								89
NONREIMBURSABLE COST CENTERS								
90 GIFT, FLOWER, COFFEE SHOPS & CANTEEN								90
91 NONPAID WORKERS								91
92 PHYSICIAN PRIVATE OFFICES								92
93								93
98 CROSS FOOT ADJUSTMENT								98
99 NEGATIVE COST CENTER								99
102 COST TO BE ALLOCATED - WKST B, PART I								102
103 UNIT COST MULTIPLIER - WKST B, PART I								103
104 COST TO BE ALLOCATED - WKST B, PART II								104
105 UNIT COST MULTIPLIER - WKST B, PART II								105

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN C	CMS PUB. 15-2, SECTION 4903.10)			
Rev. 1				49-537
4995 (CONT.)	FORM CMS-2540-24			DRAFT
COST ALLOCATIONS - STATISTICAL BASES		PROVIDER CCN:	PERIOD:	WORKSHEET B-1
			FROM:	

							TO:		
									_
				CENTRAL	I		MEDICAL	[T
	HOUSE-		NURSING	SERVICE		MEDICAL	SOCIAL	ACTIVITIES	
	KEEPING	DIETARY	ADMIN	& SUPPLY	PHARMACY	RECORDS	SERVICE	PROGRAM	
	(HOURS OF	(MEALS	(DIRECT	(COSTED	(COSTED	(TIME	(TIME	(TIME	
	SERVICE)	SERVED)	NURSING HRS)	REQUIS)	REQUIS)	SPENT)	SPENT)	SPENT)	
	7	8	9	10	11	12	13	14	1
GENERAL SERVICE COST CENTERS									_
1 CAPITAL RELATED - BUILDINGS & FIXTURES									
2 CAPITAL RELATED - MOVABLE EQUIPMENT									-
3 EMPLOYEE BENEFITS DEPARTMENT									-
4 ADMINISTRATIVE AND GENERAL									_
5 PLANT OP, MAINT & REPAIRS									_
6 LAUNDRY AND LINEN SERVICE									—
7 HOUSEKEEPING									-
8 DIETARY									_
9 NURSING ADMINISTRATION									<u> </u>
10 CENTRAL SERVICES AND SUPPLY									<u> </u>
11 PHARMACY									—
12 MEDICAL RECORDS									—
13 MEDICAL SOCIAL SERVICES									4
14 ACTIVITIES PROGRAM 15 QA & PERFORMANCE IMPROVEMENT PROGRAM									
16 TRAINING AND IN-SERVICE EDUCATION									
17 PATIENT TRANSPORTATION PART A									-
18									
INPATIENT ROUTINE NURSING COST CENTERS									1
25 SKILLED NURSING FACILITY									-
26 NURSING FACILITY									+
27 ICF/IID									_
ANCILLARY SERVICE COST CENTERS									
30 RADIOLOGY - DIAGNOSTIC									
31 RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY									-
32 LABORATORY									-
33 INTRAVENOUS THERAPY									-
34 RESPIRATORY THERAPY									-
35 PHYSICAL THERAPY									
36 OCCUPATIONAL THERAPY									
37 SPEECH LANGUAGE PATHOLOGIST									\top
38 AUDIOLOGY									1
39 ELECTROCARDIOLOGY									
40 MEDICAL SUPPLIES CHARGED TO PATIENTS									
41 DRUGS: DRUGS CHARGED TO PATIENTS									
42 DRUGS: IV SOLUTIONS									
43 DENTAL CARE									-
44 APPLIANCES AND EQUIPMENT									
45 BLOOD AND BLOOD PRODUCTS									\perp
46 BLOOD TRANSFUSION/PROCESSING/STORAGE									
47									

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTION 4903.10)

49-538

Rev. 1

DRAFT	FORM CMS-2540-24			4995 (CONT.)
COST ALLOCATIONS - STATISTICAL BASES		PROVIDER CCN:	PERIOD: FROM: TO:	WORKSHEET B-1

					-			1	
				CENTRAL			MEDICAL		
	HOUSE-		NURSING	SERVICE		MEDICAL	SOCIAL	ACTIVITIES	
	KEEPING	DIETARY	ADMIN	& SUPPLY	PHARMACY	RECORDS	SERVICE	PROGRAM	
	(HOURS OF	(MEALS	(DIRECT	(COSTED	(COSTED	(TIME	(TIME	(TIME	
	SERVICE)	SERVED)	NURSING HRS)	REQUIS)	REQUIS)	SPENT)	SPENT)	SPENT)	
	7	8	9	10	11	12	13	14	
OUTPATIENT SERVICE COST CENTERS									
60 SCREENING & PREVENTATIVE SERVICES									60
61 OUTPATIENT LABORATORY									61
62 PORTABLE X-RAY SERVICES									62
63 OUTPATIENT DURABLE MEDICAL EQUIPMENT									63
64									64
OUTPATIENT REIMBURSABLE COST CENTERS									
70 HOME HEALTH AGENCY									70
71 AMBULANCE									71
72 HOSPICE									72
73 OUTPATIENT REHAB (SPECIFY)									73
74									
COST REIMBURSED COST CENTERS									
80 PREVENTIVE VACCINES									80
81									81
89 SUBTOTAL									89
NONREIMBURSABLE COST CENTERS									
90 GIFT, FLOWER, COFFEE SHOPS & CANTEEN									90
91 NONPAID WORKERS									91
92 PHYSICIAN PRIVATE OFFICES									92
93									93
98 CROSS FOOT ADJUSTMENT									98
99 NEGATIVE COST CENTER									99
102 COST TO BE ALLOCATED - WKST B, PART I									102
103 UNIT COST MULTIPLIER - WKST B, PART I									103
104 COST TO BE ALLOCATED - WKST B, PART II									104
105 UNIT COST MULTIPLIER - WKST B, PART II									105
					1				100

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUB	LISHED IN CMS PUB. 15-2, SECTION 4903.10)			
Rev. 1				49-539
4995 (CONT.)	FORM CMS-2540-24			DRAFT
COST ALLOCATIONS - STATISTICAL BASES		PROVIDER CCN:	PERIOD: FROM: TO:	WORKSHEET B-1
	QUALITY & TRAINING & PATIENT OTHER	R		

		PERFORM IMPROV PGM (TIME SPENT) 15	IN-SERVICE EDUCATION (TIME SPENT) 16	TRANSPORT PART A (NUMBER OF TRANSPRTS) 17	GENERAL SERVICE (SPECIFY) 18				
	GENERAL SERVICE COST CENTERS	15	10	17	10				
1							_		1
	CAPITAL RELATED - BUILDINGS & FIXTURES CAPITAL RELATED - MOVABLE EQUIPMENT						_		1
	EMPLOYEE BENEFITS DEPARTMENT						_		3
	ADMINISTRATIVE AND GENERAL								4
	PLANT OP, MAINT & REPAIRS								5
	LAUNDRY AND LINEN SERVICE								6
	HOUSEKEEPING								7
	DIETARY								8
	NURSING ADMINISTRATION								9
	CENTRAL SERVICES AND SUPPLY								10
	PHARMACY								10
	MEDICAL RECORDS						-		12
_	MEDICAL SOCIAL SERVICES						-		13
	ACTIVITIES PROGRAM						-		14
	QA & PERFORMANCE IMPROVEMENT PROGRAM								15
	TRAINING AND IN-SERVICE EDUCATION								16
	PATIENT TRANSPORTATION PART A								17
18									18
10	INPATIENT ROUTINE NURSING COST CENTERS								10
25	SKILLED NURSING FACILITY						+		24
	NURSING FACILITY						+		25
	ICF/IID								26
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC								30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY								31
	LABORATORY								32
33	INTRAVENOUS THERAPY								33
34	RESPIRATORY THERAPY								34
35	PHYSICAL THERAPY								35
36	OCCUPATIONAL THERAPY								36
37	SPEECH LANGUAGE PATHOLOGIST								37
	AUDIOLOGY								38
39	ELECTROCARDIOLOGY								39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS								40
	DRUGS: DRUGS CHARGED TO PATIENTS								41
	DRUGS: IV SOLUTIONS								42
	DENTAL CARE								43
_	APPLIANCES AND EQUIPMENT								44
	BLOOD AND BLOOD PRODUCTS								45
	BLOOD TRANSFUSION/PROCESSING/STORAGE								46
47									47
FORM 49-54	CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUBLI 0	SHED IN CMS PUB	15-2, SECTION 4	903.10)					Rev. 1
DRA	FT		FORM CM	1S-2540-24					4995 (CONT.)
	ALLOCATIONS - STATISTICAL BASES					PROV	IDER CCN:	PERIOD: FROM: TO:	WORKSHEET B-1

				_		
QUALITY &	TRAINING &	PATIENT	OTHER			
PERFORM	IN-SERVICE	TRANSPORT	GENERAL			
IMPROV PGM	EDUCATION	PART A	SERVICE			

		(TIME	(TIME	(NUMBER OF				1
		SPENT)	SPENT)	TRANSPRTS)	(SPECIFY)			
		15	16	17	18	 		
	OUTPATIENT SERVICE COST CENTERS							
	SCREENING & PREVENTATIVE SERVICES							60
	OUTPATIENT LABORATORY							61
	PORTABLE X-RAY SERVICES							62
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT							63
64								64
	OUTPATIENT REIMBURSABLE COST CENTERS							
70	HOME HEALTH AGENCY							70
71	AMBULANCE							71
72	HOSPICE							72
73	OUTPATIENT REHAB (SPECIFY)							73
74								
	COST REIMBURSED COST CENTERS							
80	PREVENTIVE VACCINES							80
81								81
89	SUBTOTAL							89
	NONREIMBURSABLE COST CENTERS							
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN							90
91	NONPAID WORKERS							91
92	PHYSICIAN PRIVATE OFFICES							92
93								93
98	CROSS FOOT ADJUSTMENT							98
99	NEGATIVE COST CENTER							99
102	COST TO BE ALLOCATED - WKST B, PART I	1						102
103	UNIT COST MULTIPLIER - WKST B, PART I							103
104	COST TO BE ALLOCATED - WKST B, PART II							104
105	UNIT COST MULTIPLIER - WKST B, PART II							105

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTION 4903.10) Rev. 1

4995	(CONT.)	
DOST	STED DOWN	ADIUSTME

POST STEP - DOWN ADJUST	TMENTS	PROVIDER CCN	: PERIOD: FROM: TO:	WORKSHEET E	3-2
		WORKSHEET B	WORKSHEET B		
	DESCRIPTION	PART NUMBER	LINE NUMBER	AMOUNT	
	1	2	3	4	
1					1
2					2 3 4 5 6 7
4					4
5					5
6					6
7					7
8					8
10					10
11					11
12					12
13					13
14					14
15 16					15 16
10					10
18					18
19					19
20					20
21					21
22					22
23 24					23 24
25					24
26					25 26
27					27
28					28
29					29 30
30 31					30
32					31
33					33
34					34
35					33 34 35 36
36					36
37 38					37 38 39 40
39					38
40					40
41					41
42					42
43					43
44					44
45 46					45 46
40 47					40
48					47 48
49					49 50
50					50

DRA	FT	FORM CMS-254	4995 (CONT.)				
RATIO	OF COST TO CHARGES FOR ANCILLARY AND OUTPATI	ENT COST CENTERS	PRO	VIDER CCN:	PERIOD: FROM: TO:	WORKSHEET C	
		- I I		CHARGE	\$	COST TO	
		TOTAL	TOTAL	RECLASS			
		COST	CHARGES	IFICATION		RATIO	
		1	2	3	4	5	-
	INPATIENT ROUTINE NURSING COST CENTERS	-		5		5	
25	SKILLED NURSING FACILITY				-		25
	NURSING FACILITY						26
	ICF/IID						27
	ANCILLARY SERVICE COST CENTERS						
30	RADIOLOGY - DIAGNOSTIC						30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY						31
32	LABORATORY						32
33	INTRAVENOUS THERAPY						33
34	RESPIRATORY THERAPY						34
35	PHYSICAL THERAPY						35
36	OCCUPATIONAL THERAPY						36
37	SPEECH LANGUAGE PATHOLOGIST						37
38	AUDIOLOGY						38
39	ELECTROCARDIOLOGY						39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS						40
41	DRUGS: DRUGS CHARGED TO PATIENTS						41
42	DRUGS: IV SOLUTIONS						42
43	DENTAL CARE						43
44	APPLIANCES AND EQUIPMENT						44
	BLOOD AND BLOOD PRODUCTS						45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE						46
47							47
	OUTPATIENT SERVICE COST CENTERS						
64							64
	OUTPATIENT REIMBURSABLE COST CENTERS						
71	AMBULANCE						71
	COST REIMBURSED COST CENTERS						
	PREVENTIVE VACCINES						80
81							81
100	TOTAL						100

			INCREASES			DE	CREASES		
			WORKSHEET C	WKST C		WORKSHEET C	WKST C		1
	EXPLANATION OF RECLASSIFICATION	CODE	COST CENTER	LINE NO.	AMOUNT	COST CENTER	LINE NO.	AMOUNT	
	1	2	3	4	5	6	7	8	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12 13
13									13
14									14
15									15
16									16
17									17
18									18
19									18 19 20
20									20
21									21
22									22
23									22 23 24 25 26 27
24									24
25									25
26									26
27									27
28									28 29 30
29									29
30									30
31									31 32 33 34 35
32 33									32
33									33
34									34
35	TOTAL DECLASSIFICATIONS								35
500	TOTAL RECLASSIFICATIONS								500

DRAFT WORKSHEET C-6

FORM CMS-2540-24

PROVIDER CCN:

PERIOD: FROM: ____ TO: ____

4995 (CONT.) RECLASSIFICATIONS OF CHARGES

DRAFT

FORM CMS-2540-24

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

PROVIDER CCN: PERIOD: FROM: ____

TO: ____

SELECT PROGRAM [] TITLE V [] TITLE X	VIII [] TITLE X	IX						
SELECT COMPONENT [] SNF [] NF	[] ICF / IID							
	RATIO OF	Н	EALTHCARE CHARG	ES		HEALTHCARE COSTS	5	
	COST TO			PREVENTIVE			PREVENTIVE	1
	CHARGES	INPATIENT	OUTPATIENT	VACCINES	INPATIENT	OUTPATIENT	VACCINES	
	1	2	3	4	5	6	7	1
ANCILLARY SERVICE COST CENTERS								
30 RADIOLOGY - DIAGNOSTIC								30
31 RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY								31
32 LABORATORY								32
33 IV THERAPY								33
34 RESPIRATORY THERAPY								34
35 PHYSICAL THERAPY								35
36 OCCUPATIONAL THERAPY								36
37 SPEECH LANGUAGE PATHOLOGIST								37
38 AUDIOLOGY								38
39 ELECTROCARDIOLOGY								39
40 MEDICAL SUPPLIES CHARGED TO PATIENTS								40
41 DRUGS: DRUGS CHARGED TO PATIENTS								41
42 DRUGS: IV SOLUTIONS								42
43 DENTAL CARE								43
44 APPLIANCES AND EQUIPMENT								44
45 BLOOD AND BLOOD PRODUCTS								45
46 BLOOD TRANSFUSION/PROCESSING/STORAGE								46
47								47
OUTPATIENT SERVICE COST CENTERS								
65								65
OUTPATIENT REIMBURSABLE COST CENTERS								
71 AMBULANCE								71
COST REIMBURSED COST CENTERS								
80 PREVENTIVE VACCINES								80
81								81
100 TOTAL								100

PROVIDER CCN:

PERIOD:

WORKSHEET D-1

COMPUTATION OF INFAIL	ENT KOUTINE COS	15		TROVIDER CON.	FROM: TO:	WORRSHEET D-1
SELECT PROGRAM	[] TITLE V	[] TITLE XVIII	[] TITLE XIX			
SELECT COMPONENT	[] SNF	[] NF	[] ICF / IID			

		1	
	INPATIENT DAYS		
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS		1
2	PRIVATE ROOM DAYS		2
3	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS, APPLICABLE TO THE PROGRAM		3
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM		4
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST		5
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES		6
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO		7
8	PRIVATE ROOM CHARGES		8
9	AVERAGE PRIVATE ROOM PER DIEM CHARGE		9
10			10
11	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE		11
12	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL		12
13	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL		13
14	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT		14
15	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL		15
	PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM		16
17			17
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM		18
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST		19
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS		20
21	PER DIEM CAPITAL RELATED COSTS		21
22	PROGRAM CAPITAL RELATED COST		22
23	INPATIENT ROUTINE SERVICE COST		23
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS		24
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION		25
26	PER DIEM LIMITATION		26
27	INPATIENT ROUTINE SERVICE COST LIMITATION		27
28	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS		28

DRA	DRAFT FORM CMS-2540-24						
CALC	JLATION OF REIMBURSEMENT SETTLEMENT - MEDICAI	RE PART A	PROVIDER CCN:	PERIOD: FROM: TO:	WORKSHEET E PART A		
1	INPATIENT PPS AMOUNT					1	
2	ALLOWABLE BAD DEBTS					2	
3	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE	BENEFICIARIES				3	
4	REIMBURSABLE BAD DEBTS					4	
5	TOTAL REIMBURSABLE COST			5			
6	PRIMARY PAYER AMOUNTS					6	
7	COINSURANCE					7	
8						8	
9	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEF	FORE SEQUESTRATION				9	
10	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITE	MS				10	
11	SEQUESTRATION AMOUNT					11	
12	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFT	FER SEQUESTRATION				12	
13	NET REIMBURSABLE COST					13	
14						14	
15						15	
16	BALANCE DUE PROVIDER/PROGRAM					16	
17	PROTESTED AMOUNTS					17	

4995 (4995 (CONT.) FORM CMS-2540-24						
CALCU	LATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART B		PROVIDER CCN:	PERIOD: FROM: TO:	WORKSHEET PART B	E	
1	PART B ANCILLARY SERVICE COSTS					1	
	PREVENTIVE VACCINES					2	
3	TOTAL REASONABLE COSTS					3	
_	MEDICARE PART B ANCILLARY CHARGES					4	
-	COST OF COVERED SERVICES					5	
6	6 ALLOWABLE BAD DEBTS					6	
7	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES	5				7	
-	REIMBURSABLE BAD DEBTS					8	
	TOTAL REIMBURSABLE COST					9	
	PRIMARY PAYER AMOUNTS					10	
	COINSURANCE AND DEDUCTIBLES					11	
12						12	
	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTR	ATION				13	
	SEQUESTRATION AMOUNT					14	
_	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRA	TION				15	
-	NET REIMBURSABLE COST					16	
	INTERIM PAYMENTS					17	
	TENTATIVE ADJUSTMENT					18	
-	BALANCE DUE PROVIDER/PROGRAM					19	
20	PROTESTED AMOUNTS					20	

DRAFT	FORM CMS-2540-24					4995 (C	ONT.)
ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERV MEDICARE BENEFICIARIES	/ICES RENDERED TO	PROVIE	DER CCN:	PERIOD: FROM: TO:		ORKSHEET E-	-1
			PA	RTA	PA	RT B	
			DATE	AMOUNT	DATE	AMOUNT	1
			1	2	3	4	1
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDE	R						1
2 INTERIM PAYMENTS PAYABLE							2
3 RETROACTIVE LUMP SUM ADJUSTMENTS		.01					3.01
	PROGRA	M .02					3.02
	ТО	.03					3.03
	PROVID						3.04
		.05					3.05
		.50					3.50
	PROVID	ER .51					3.51
	ТО	.52					3.52
	PROGRA	.00					3.53
		.54					3.54
SUBTOTAL		.99					3.99
4 TOTAL INTERIM PAYMENTS							4
			T	-1		T	1
5 CONTRACTOR: TENTATIVE SETTLEMENT PAYN		.01					5.01
	PROGRA	M .02					5.02
	TO	.03					5.03
	PROVID						5.04
		.05					5.05
		.50					5.50
	PROVID						5.51
	TO	.52					5.52
	PROGRA						5.53
		.54					5.54
SUBTOTAL		.99					5.99
6 CONTRACTOR: NET SETTLEMENT AMOUNT	PROGRAM TO PROVIDE						6.01
	PROVIDER TO PROGRAM	1.02					6.02
7 CONTRACTOR: TOTAL MEDICARE PROGRAM L	IABILITY						7
				CONTRACTOR	_		
51 A 3 (T) (NE CONTRACTOR			CONTRACTOR		FE OF NDD	
NAME C	DF CONTRACTOR			NUMBER	DA	TE OF NPR	4
	1			2		3	
8							8

PROVIDER CCN: PERIOD: WORKSHEET E-2 FROM: TO: [] TITLE XIX [] ICF / IID []NF

SELECT PROGRAM	[] TITLE V [] TITLE XIX	
SELECT COMPONENT	[] SNF [] NF [] ICF / IID	
COMPUTATION OF NET	COST OF COVERED SERVICES	
1 INPATIENT ANCI	LLARY SERVICES	
2 OUTPATIENT SEF	AVICES	
3 INPATIENT ROUT	INE SERVICES	
4 COST OF COVERI	ED SERVICES	
5 DIFFERENTIAL IN	I CHARGES BETWEEN SEMIPRIVATE ACCOMMODATINS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS	
6 SUBTOTAL		
7 PRIMARY PAYER	AMOUNTS	
8 TOTAL REASONA	BLE COST	
REASONABLE CHARGES	3	
	LLARY SERVICES CHARGES	
10 OUTPATIENT SEF		1
	INE SERVICES CHARGES	1
12 DIFFERENTIAL IN	I CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS	1
13 TOTAL REASONA		1
CUSTOMARY CHARGES		
	OUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	1
	WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	1
	ENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(e)	
	4 TO LINE 15 (NOT TO EXCEED 1.000000)	1
17 TOTAL CUSTOM		1
	MBURSEMENT SETTLEMENT	
18 COST OF COVERI	ED SERVICES	1
19 COST SHARING		1
20 SUBTOTAL		2
21 ALLOWABLE BA	D DEBTS	2
22 SUBTOTAL		2
23		2
24 SUBTOTAL		2
25 INTERIM PAYME	NTS	2
26 BALANCE DUE P	ROVIDER/PROGRAM (INDICATE OVERPAYMENT IN PARENTHESES)	2

PROVIDER CCN: PERIOD: FROM: _ TO: _ WORKSHEET G

ASSETS	AMOUNT	1
CURRENT ASSETS	AMOONI	
1 CASH ON HAND AND IN BANKS		
2 TEMPORARY INVESTMENTS		
3 NOTES RECEIVABLE		
4 ACCOUNTS RECEIVABLE		
5 OTHER RECEIVABLES		
6 LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE		
		_
7 INVENTORY		_
8 PREPAID EXPENSES		_
9 OTHER CURRENT ASSETS		1
10 DUE FROM OTHER FUNDS		_
11 TOTAL CURRENT ASSETS		1
FIXED ASSETS		
12 LAND		1
13 LAND IMPROVEMENTS		1
14 LESS: ACCUMULATED DEPRECIATION		
15 BUILDINGS		1
16 LESS: ACCUMULATED DEPRECIATION		:
17 LEASEHOLD IMPROVEMENTS		1
18 LESS: ACCUMULATED DEPRECIATION		-
19 FIXED EQUIPMENT		_
20 LESS: ACCUMULATED DEPRECIATION		1
21 AUTOMOBILES AND TRUCKS		
22 LESS: ACCUMULATED DEPRECIATION		
23 MAJOR MOVABLE EQUIPMENT		
24 LESS: ACCUMULATED DEPRECIATION		
25 MINOR EQUIPMENT - DEPRECIABLE		
26 MINOR EQUIPMENT - NONDEPRECIABLE		2
27 OTHER FIXED ASSETS		2
28 TOTAL FIXED ASSETS		2
OTHER ASSETS		
29 INVESTMENTS		
30 DEPOSITS ON LEASES		
31 DUE FROM OWNERS/OFFICERS		
32 OTHER ASSETS		
33 TOTAL OTHER ASSETS		
34 TOTAL ASSETS		
LIABILITIES	AMOUNT	
CURRENT LIABILITIES		
35 ACCOUNTS PAYABLE		
36 SALARIES, WAGES & FEES PAYABLE		
37 PAYROLL TAXES PAYABLE		
38 NOTES & LOANS PAYABLE (SHORT TERM)		
39 DEFERRED INCOME		
40 ACCELERATED PAYMENTS		
41 DUE TO OTHER FUNDS		
42 OTHER CURRENT LIABILITIES		
43 TOTAL CURRENT LIABILITIES		
LONG TERM LIABILITIES		
44 MORTGAGE PAYABLE		
45 NOTES PAYABLE		
46 UNSECURED LOANS		
47 LOANS FROM OWNERS		
48 OTHER LONG TERM LIABILITIES		
49 TOTAL LONG TERM LIABILITIES		
50 TOTAL LIABILITIES		

4995 (CONT.) STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

FORM CMS-2540-24

PROVIDER CCN: PERIOD: FROM: _ TO: ____ WORKSHEET G-2

PART I - PATIENT REVENUES												
		_	INPATIENT					OUTPATIENT	-			
	MEDICARE	MEDICARE		MEDICAID		MEDICARE	MEDICARE		MEDICAID			1
	FFS	HMO	MEDICAID	HMO	OTHER	FFS	HMO	MEDICAID	HMO	OTHER	TOTAL	
	1	2	3	4	5	6	7	8	9	10	11	
GENERAL INPATIENT ROUTINE CARE SERVICES												
1 SKILLED NURSING FACILITY												1
2 NURSING FACILITY												2
3 ICF/IID												3
4 TOTAL GENERAL INPATIENT CARE SERVICES												4
ALL OTHER SERVICES												
5 ANCILLARY SERVICES												5
6 HOME HEALTH AGENCY												6
7 AMBULANCE												7
8 HOSPICE												8
9 ALL OTHER REVENUES												9
10 TOTAL PATIENT REVENUES												10
PART II - OPERATING EXPENSES	-	-										
	TOTAL											
	1											-
11 OPERATING EXPENSES												11
12												12
13 TOTAL ADDITIONS												13
14												14
15 TOTAL DEDUCTIONS												15
16 TOTAL OPERATING EXPENSES												16

PROVIDER CCN:

PERIOD:

FROM: _ TO: _ WORKSHEET G-3

	AMOUNT
INCOME FROM SERVICES TO PATIENTS	Thirdent
1 TOTAL PATIENT REVENUES	
2 LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	
3 NET PATIENT REVENUES	
4 LESS: TOTAL OPERATING EXPENSES	
5 NET INCOME FROM SERVICES TO PATIENTS	
OTHER INCOME	
6 CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	
7 INCOME FROM INVESTMENTS	
8 REVENUES FROM COMMUNICATIONS (TELEPHONE AND INTERNET SERVICES)	
9 REVENUE FROM TELEVISION AND RADIO SERVICES	
10 PURCHASE DISCOUNTS	
11 REBATES AND REFUNDS OF EXPENSES	
12 PARKING LOT RECEIPTS	
13 REVENUE FROM LAUNDRY AND LINEN SERVICE	
14 REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	
15 REVENUE FROM RENTAL OF LIVING QUARTERS	
16 REVENUE FROM SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS	
17 REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS	
18 REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS	
19 TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)	
20 REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN	
21 RENTAL OF VENDING MACHINES	
22 RENTAL OF SKILLED NURSING SPACE	
23 GOVERNMENTAL APPROPRIATIONS	
24 OTHER MISCELLANEOUS REVENUE (SPECIFY)	
25 PHE FUNDING	
26 TOTAL OTHER INCOME	
27 TOTAL INCOME	
EXPENSES	
28 OTHER EXPENSES (SPECIFY)	
29	
30	
31 TOTAL OTHER EXPENSES	
32 NET INCOME (LOSS) FOR THE PERIOD	

4995 (C	CONT.)
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ANALYSIS OF SNF - BASED HHA COSTS

PROVIDER CCN: PERIOD: ______ FROM:____

OD: WORKSHEET H

HHA CCN:

FROM: ______ TO: _____

	_				-	-		
				CONTRACTED/				
		EMPLOYEE	TRANSPOR-	PURCHASED	OTHER		RECLASS-	
	SALARIES	BENEFITS	TATION	SERVICES	COSTS	TOTAL	IFICATIONS	
	1	2	3	4	5	6	7	
GENERAL SERVICE COST CENTERS								
1 CAPITAL RELATED - BUILDINGS AND FIXTURES								1
2 CAPITAL RELATED - MOVABLE EQUIPMENT								2
3 PLANT OPERATIONS & MAINTENANCE								3
4 TRANSPORTATION								4
5 TELECOMMUNICATION TECHNOLOGY								5
6 ADMINISTRATIVE & GENERAL								6
7 NURSING ADMINISTRATION								7
8								8
HHA REIMBURSABLE SERVICES								
16 SKILLED NURSING CARE - RN								16
17 SKILLED NURSING CARE - LPN								17
18 PT - PHYSICAL THERAPIST								18
19 PT - PHYSICAL THERAPY ASSISTANT								19
20 OT - OCCUPATIONAL THERAPIST								20
21 OT - OCCUPATIONAL THERAPY ASSISTANT								21
22 SPEECH LANGUAGE PATHOLOGIST								22
23 MEDICAL SOCIAL SERVICES								23
24 HOME HEALTH AIDE								24
25 MEDICAL SUPPLIES CHARGED TO PATIENTS								25
26 DRUGS CHARGED TO PATIENTS								26
27 COST OF ADMINISTERING VACCINES								27
28 DURABLE MEDICAL EQUIPMENT/OXYGEN								28
29 DISPOSABLE DEVICES								29
30								30
HHA NON-REIMBURSABLE SERVICES								
39 HOME DIALYSIS AIDE SERVICES								39
40 RESPIRATORY THERAPY								40
41 PRIVATE DUTY NURSING								41
42 CLINIC								42
43 HEALTH PROMOTION ACTIVITIES								43
44 DAY CARE PROGRAM								44
45 HOME DELIVERED MEALS PROGRAM								45
46 HOMEMAKER SERVICES								46
47 ADVERTISING								47
48 FUNDRAISING								48
49								49
								1
100 TOTAL			1	1		1	1	100

						10		
		RECLASSIFIED		NET EXPENSES			[
		TRIAL		FOR				
			ADJUSTMENTS					
		8	9	10				
	GENERAL SERVICE COST CENTERS	-	-					
1	CAPITAL RELATED - BUILDINGS AND FIXTURES							1
	CAPITAL RELATED - MOVABLE EQUIPMENT							2
	PLANT OPERATIONS & MAINTENANCE							3
	TRANSPORTATION							4
	TELECOMMUNICATION TECHNOLOGY							5
	ADMINISTRATIVE & GENERAL							6
	NURSING ADMINISTRATION							7
8								8
	HHA REIMBURSABLE SERVICES							<u> </u>
16	SKILLED NURSING CARE - RN							16
	SKILLED NURSING CARE - LPN							17
	PT - PHYSICAL THERAPIST							18
19	PT - PHYSICAL THERAPY ASSISTANT							19
	OT - OCCUPATIONAL THERAPIST							20
	OT - OCCUPATIONAL THERAPY ASSISTANT							21
	SPEECH LANGUAGE PATHOLOGIST							22
	MEDICAL SOCIAL SERVICES							23
	HOME HEALTH AIDE							24
	MEDICAL SUPPLIES CHARGED TO PATIENTS							25
	DRUGS CHARGED TO PATIENTS							26
	COST OF ADMINISTERING VACCINES							27
	DURABLE MEDICAL EQUIPMENT/OXYGEN							28
	DISPOSABLE DEVICES							29
30								30
	HHA NON-REIMBURSABLE SERVICES							<u> </u>
39	HOME DIALYSIS AIDE SERVICES							39
	RESPIRATORY THERAPY							40
	PRIVATE DUTY NURSING							41
	CLINIC							42
	HEALTH PROMOTION ACTIVITIES							43
	DAY CARE PROGRAM							44
	HOME DELIVERED MEALS PROGRAM							45
	HOMEMAKER SERVICES							46
	ADVERTISING							47
	FUNDRAISING							48
49								49
100	TOTAL							100

4995 (CONT.) worksheet h

PROVIDER CCN:

HHA CCN:

PERIOD: FROM: __

TO: _____

FORM CMS-2540-24

DRAFT

ANALYSIS OF SNF - BASED HHA COSTS

4995 (CONT.) ALLOCATION OF SNF-BASED HHA GENERAL SERVICE COSTS

PROVIDER CCN: PERIOD: FROM: ____

WORKSHEET H-1 PART I то: _

	NET EXPENSE		1					
				PLANT OP,			TELECOM-	
	FOR			MAINT &	TRANS-		MUNICATION	
	ALLOCATION	CRC-B&F	CRC-ME	REPAIRS	PORTATION	SUBTOTAL	TECHNOLOGY	
	0	1	2	3	4	4A	5	1
GENERAL SERVICE COST CENTERS	Ū	-	_				5	<u> </u>
1 CAPITAL RELATED - BUILDINGS AND FIXTURES								1
2 CAPITAL RELATED - MOVABLE EQUIPMENT								2
3 PLANT OPERATIONS & MAINTENANCE								3
4 TRANSPORTATION								4
5 TELECOMMUNICATION TECHNOLOGY								5
6 ADMINISTRATIVE & GENERAL								6
7 NURSING ADMINISTRATION								7
8								8
HHA REIMBURSABLE SERVICES								<u> </u>
16 SKILLED NURSING CARE - RN								16
17 SKILLED NURSING CARE - LPN								17
18 PT - PHYSICAL THERAPIST								18
19 PT - PHYSICAL THERAPY ASSISTANT								19
20 OT - OCCUPATIONAL THERAPIST								20
21 OT - OCCUPATIONAL THERAPY ASSISTANT								21
22 SPEECH LANGUAGE PATHOLOGIST								22
23 MEDICAL SOCIAL SERVICES								23
24 HOME HEALTH AIDE								24
25 MEDICAL SUPPLIES CHARGED TO PATIENTS								25
26 DRUGS CHARGED TO PATIENTS								26
27 COST OF ADMINISTERING VACCINES								27
28 DURABLE MEDICAL EQUIPMENT/OXYGEN								28
29 DISPOSABLE DEVICES								29
30 OTHER REIMBURSABLE								30
HHA NON-REIMBURSABLE SERVICES								
39 HOME DIALYSIS AIDE SERVICES								39
40 RESPIRATORY THERAPY								40
41 PRIVATE DUTY NURSING								41
42 CLINIC								42
43 HEALTH PROMOTION ACTIVITIES								43
44 DAY CARE PROGRAM								44
45 HOME DELIVERED MEALS PROGRAM								45
46 HOMEMEKER SERVICES								46
47 ADVERTISING								40
48 FUNDRAISING								47
49								49
99 NEGATIVE COST CENTER								99
100 TOTAL								100

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS W	ORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTION 4909.20)	
49-556		Rev. 1
DRAFT	FORM CMS-2540-24	4995 (CONT.)

LOCATION OF SNF-BASED HHA GENERAL SERVICE COSTS			PROVIDER CCN: PERIOD: FROM:				WORKSHEET H-1 PART I	
				HI	HA CCN:	TO:		
			[OTHER	2			
			NURSING	GENERA	AL			
	SUBTOTAL	A&G	ADMIN	SERVIC	E TO	ΓAL		
	5A	6	7	8)		
GENERAL SERVICE COST CENTERS								
1 CAPITAL RELATED - BUILDINGS AND FIXTURES								
2 CAPITAL RELATED - MOVABLE EQUIPMENT								
3 PLANT OPERATIONS & MAINTENANCE								
4 TRANSPORTATION								
5 TELECOMMUNICATION TECHNOLOGY								
6 ADMINISTRATIVE & GENERAL								
7 NURSING ADMINISTRATION								
8								
HHA REIMBURSABLE SERVICES								
16 SKILLED NURSING CARE - RN								
17 SKILLED NURSING CARE - LPN								
18 PT - PHYSICAL THERAPIST								
19 PT - PHYSICAL THERAPY ASSISTANT								
20 OT - OCCUPATIONAL THERAPIST								
21 OT - OCCUPATIONAL THERAPY ASSISTANT								
22 SPEECH LANGUAGE PATHOLOGIST								
23 MEDICAL SOCIAL SERVICES								
24 HOME HEALTH AIDE								
25 MEDICAL SUPPLIES CHARGED TO PATIENTS								
26 DRUGS CHARGED TO PATIENTS								
27 COST OF ADMINISTERING VACCINES								
28 DURABLE MEDICAL EQUIPMENT/OXYGEN								
29 DISPOSABLE DEVICES								
30 OTHER REIMBURSABLE								
HHA NON-REIMBURSABLE SERVICES								
39 HOME DIALYSIS AIDE SERVICES								
40 RESPIRATORY THERAPY								
41 PRIVATE DUTY NURSING								
42 CLINIC								
43 HEALTH PROMOTION ACTIVITIES								
44 DAY CARE PROGRAM								
45 HOME DELIVERED MEALS PROGRAM								
46 HOMEMAKER SERVICES								
47 ADVERTISING								
48 FUNDRAISING								
49								
99 NEGATIVE COST CENTER								
100 TOTAL			1	1				

4995 (CONT.)	FORM CM	IS-2540-24						DRA	AF
ALLOCATION OF SNF-BASED HHA GENERAL SERVICE COSTS - STATIS	TICAL BASIS			Р	ROVIDER (CCN:	PERIOD:	WORKSHEET H-1	
				н	HA CCN:		FROM: TO:	PART II	
				1.	IIIA CON.		10		
				PLAN				TELECOM-	
	NET			OPERAT		TRANS-	RECONCIL-	MUNICATION	
	EXPENSES	CRC-B&F	CRC-ME	& MAI		ORTATIO		TECHNOLOGY	
	FOR	(SQUARE	(DOLLAR	(SQUA		MILEAGE		(ACCUM	
	ALLOCATION	FEET)	VALUE)	FEET)			COST)	
CENEDAL CEDUICE COCE CENTERS	0	1	2	3		4	5A	5	
GENERAL SERVICE COST CENTERS 1 CAPITAL RELATED - BUILDINGS AND FIXTURES									
2 CAPITAL RELATED - MOVABLE EQUIPMENT									
3 PLANT OPERATIONS & MAINTENANCE									
4 TRANSPORTATION									
5 TELECOMMUNICATION TECHNOLOGY									
6 ADMINISTRATIVE & GENERAL				+					
7 NURSING ADMINISTRATION			1	+					
8				1					
HHA REIMBURSABLE SERVICES									
16 SKILLED NURSING CARE - RN									1
17 SKILLED NURSING CARE - LPN									1
18 PT - PHYSICAL THERAPIST									1
19 PT - PHYSICAL THERAPY ASSISTANT									1
20 OT - OCCUPATIONAL THERAPIST									2
21 OT - OCCUPATIONAL THERAPY ASSISTANT									2
22 SPEECH LANGUAGE PATHOLOGIST									2
23 MEDICAL SOCIAL SERVICES									2
24 HOME HEALTH AIDE									2
25 MEDICAL SUPPLIES CHARGED TO PATIENTS									2
26 DRUGS CHARGED TO PATIENTS									2
27 COST OF ADMINISTERING VACCINES									2
28 DURABLE MEDICAL EQUIPMENT/OXYGEN									2
29 DISPOSABLE DEVICES									2
30 OTHER REIMBURSABLE							_		3
HHA NON-REIMBURSABLE SERVICES									
 39 HOME DIALYSIS AIDE SERVICES 40 RESPIRATORY THERAPY 									3
40 RESPIRATORY THERAPY 41 PRIVATE DUTY NURSING									4
41 PRIVATE DUTY NORSING 42 CLINIC									4
42 CEINIC 43 HEALTH PROMOTION ACTIVITIES									4
44 DAY CARE PROGRAM				+					4
45 HOME DELIVERED MEALS PROGRAM									4
46 HOMEMAKER SERVICES									4
47 ADVERTISING				+					4
48 FUNDRAISING			1	1					4
49			1						4
99 NEGATIVE COST CENTER			1	1					9
100 TOTAL STATISTIC			1						
101 COST TO BE ALLOCATED			1					1 1	10
102 UNIT COST MULTIPLIER				1					10

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTION 4909.20) 49-558 DRAFT FORM CMS-2540-24

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FORM CMS-2540-24

ALLOCATION OF SNF-BASED HHA GENERAL SERVICE COSTS - STATISTICAL BASIS				PR	OVIDER CCN:	PERIOD: FROM:	WORKSHEET I PART II	H-1
				HI	IA CCN:	TO:		
			1	OTHER		1		
	RECONCIL-		NURSING	GENERA				
	ILATION	A&G	ADMIN	SERVIC		AL		
		(ACCUM	(DIRECT	(SPECIF				
		COST)	NURS HRS)	l `	<i>,</i>			
	6A	6	7	8	9			
GENERAL SERVICE COST CENTERS								
1 CAPITAL RELATED - BUILDINGS AND FIXTURES								
2 CAPITAL RELATED - MOVABLE EQUIPMENT								
3 PLANT OPERATIONS & MAINTENANCE								
4 TRANSPORTATION								
5 TELECOMMUNICATION TECHNOLOGY								
6 ADMINISTRATIVE & GENERAL								
7 NURSING ADMINISTRATION								
8								
HHA REIMBURSABLE SERVICES								
16 SKILLED NURSING CARE - RN								
17 SKILLED NURSING CARE - LPN								
18 PT - PHYSICAL THERAPIST								
19 PT - PHYSICAL THERAPY ASSISTANT								
20 OT - OCCUPATIONAL THERAPIST								
21 OT - OCCUPATIONAL THERAPY ASSISTANT								
22 SPEECH LANGUAGE PATHOLOGIST								
23 MEDICAL SOCIAL SERVICES								
24 HOME HEALTH AIDE								
25 MEDICAL SUPPLIES CHARGED TO PATIENTS								
26 DRUGS CHARGED TO PATIENTS								_
27 COST OF ADMINISTERING VACCINES								
28 DURABLE MEDICAL EQUIPMENT/OXYGEN								
29 DISPOSABLE DEVICES								
30 OTHER REIMBURSABLE					_			
HHA NON-REIMBURSABLE SERVICES								_
39 HOME DIALYSIS AIDE SERVICES								_
40 RESPIRATORY THERAPY								
41 PRIVATE DUTY NURSING								_
42 CLINIC								
43 HEALTH PROMOTION ACTIVITIES								-
44 DAY CARE PROGRAM								
45 HOME DELIVERED MEALS PROGRAM								
46 HOMEMAKER SERVICES								
47 ADVERTISING 48 FUNDRAISING								
48 FUNDRAISING 49								
99 NEGATIVE COST CENTER								
100 TOTAL STATISTIC								
101 COST TO BE ALLOCATED								1
101 CO31 TO BE ALLOCATED					I			

4995 (CONT.) ALLOCATION OF SNF GENERAL SERVICE COSTS TO SNF - BASED HHA

FORM CMS-2540-24

PROVIDER CCN: PERIOD:

FROM: _

HHA CCN:

WORKSHEET H-2 PART I TO: _____

					_			_		
	WKST H-1,	HHA							LAUNDRY	
	PT I, COL 9,	TRIAL			EMPLOYEE			OPERATION	& LINEN	
	LINE	BALANCE	CRC-B&F	CRC-ME	BENEFITS	SUBTOTAL	A&G	OF PLANT	SERVICE	
	NUMBER:	0	1	2	3	3A	4	5	6	7
1 ADMINISTRATIVE & GENERAL										1
2 SKILLED NURSING CARE - RN	16									2
3 SKILLED NURSING CARE - LPN	17									3
4 PT - PHYSICAL THERAPIST	18									4
5 PT - PHYSICAL THERAPY ASSISTANT	19									5
6 OT - OCCUPATIONAL THERAPIST	20									6
7 OT - OCCUPATIONAL THERAPY ASSISTANT	21									7
8 SPEECH LANGUAGE PATHOLOGIST	22									8
9 MEDICAL SOCIAL SERVICES	23									9
10 HOME HEALTH AIDE	24									10
11 MEDICAL SUPPLIES CHARGED TO PATIENTS	25									11
12 DRUGS CHARGED TO PATIENTS	26									12
13 COST OF ADMINISTERING VACCINES	27									13
14 DURABLE MEDICAL EQUIPMENT/OXYGEN	28									14
15 DISPOSABLE DEVICES	29									15
16 OTHER REIMBURSABLE	30									16
17 HOME DIALYSIS AIDE SERVICES	39									17
18 RESPIRATORY THERAPY	40									18
19 PRIVATE DUTY NURSING	41									19
20 CLINIC	42									20
21 HEALTH PROMOTION ACTIVITIES	43									21
22 DAY CARE PROGRAM	44									22
23 HOME DELIVERED MEALS PROGRAM	45									23
24 HOMEMAKER SERVICES	46									24
25 ADVERTISING	47									25
26 FUNDRAISING	48									26
27	49									27
100 TOTALS										100
101 UNIT COST MULTIPLIER - COLUMN 22										101

	HOUSE-		NURSING	CENTRAL SERVICE		MEDICAL	SOCIAL	ACTIVITIES	QUALITY & PERFORM	
	KEEPING	DIETARY	ADMIN	& SUPPLY	PHARMACY	RECORDS	SERVICE	PROGRAM	IMPROV PGM	
	7	8	9	10	11	12	13	14	15	
1 ADMINISTRATIVE & GENERAL										1
2 SKILLED NURSING CARE - RN										2
3 SKILLED NURSING CARE - LPN										3
4 PT - PHYSICAL THERAPIST										4
5 PT - PHYSICAL THERAPY ASSISTANT										5
6 OT - OCCUPATIONAL THERAPIST										6
7 OT - OCCUPATIONAL THERAPY ASSISTANT										7
8 SPEECH LANGUAGE PATHOLOGIST										8
9 MEDICAL SOCIAL SERVICES										9
10 HOME HEALTH AIDE										10
11 MEDICAL SUPPLIES CHARGED TO PATIENTS										11
12 DRUGS CHARGED TO PATIENTS										12
13 COST OF ADMINISTERING VACCINES										13
14 DURABLE MEDICAL EQUIPMENT/OXYGEN										14
15 DISPOSABLE DEVICES										15
16 OTHER REIMBURSABLE										16
17 HOME DIALYSIS AIDE SERVICES										17
18 RESPIRATORY THERAPY										18
19 PRIVATE DUTY NURSING										19
20 CLINIC										20
21 HEALTH PROMOTION ACTIVITIES										21
22 DAY CARE PROGRAM										22
23 HOME DELIVERED MEALS PROGRAM										23
24 HOMEMAKER SERVICES										24
25 ADVERTISING										25
26 FUNDRAISING										26
27										27
100										100

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 1	15-2, SECTION 4909.31)			
Rev. 1				49-56
4995 (CONT.)	FORM CMS-2540-24			DRAF
ALLOCATION OF SNF GENERAL SERVICE COSTS TO SNF - BASED HHA		PROVIDER CCN:	PERIOD:	WORKSHEET H-2
			FROM:	PART I

ALLOCATION OF SNF GENERAL SERVICE COSTS TO SNF - BASED HHA

100 TOTALS

101 UNIT COST MULTIPLIER - COLUMN 22

PROVIDER CCN: PERIOD: FROM: _

TO: _____

HHA CCN:

WORKSHEET H-2 PART I

100

101

							ННА СС	CN:	TO:	
						-				
		TRAINING &	PATIENT	OTHER		POST-				
		IN-SERVICE	TRANSPORT	GENERAL		STEPDOWN		ALLOCATED	TOTAL	
		EDUCATION	PART A	SERVICE	SUBTOTAL	ADJ	SUBTOTAL	HHA A&G	HHA COSTS	
		16	17	18	19	20	21	22	23	
1	ADMINISTRATIVE & GENERAL									1
	SKILLED NURSING CARE - RN									2
3	SKILLED NURSING CARE - LPN									3
4	PHYSICAL THERAPIST									4
5	PHYSICAL THERAPY ASSISTANT									5
6	OCCUPATIONAL THERAPIST									6
7	OCCUPATIONAL THERAPY ASSISTANT									7
8	SPEECH LANGUAGE PATHOLOGIST									8
9	MEDICAL SOCIAL SERVICES									9
10	HOME HEALTH AIDE									10
11	MEDICAL SUPPLIES CHARGED TO PATIENTS									11
12	DRUGS CHARGED TO PATIENTS									12
13	COST OF ADMINISTERING VACCINES									13
14	DURABLE MEDICAL EQUIPMENT/OXYGEN									14
15	DISPOSABLE DEVICES									15
16	OTHER REIMBURSABLE									16
17	HOME DIALYSIS AIDE SERVICES									17
18	RESPIRATORY THERAPY									18
19	PRIVATE DUTY NURSING									19
20	CLINIC									20
21	HEALTH PROMOTION ACTIVITIES									21
22	DAY CARE PROGRAM									22
23	HOME DELIVERED MEALS PROGRAM									23
24	HOMEMAKER SERVICES									24
25	ADVERTISING									25
26	FUNDRAISING									26
27										27
100	TOTALS									100
101	UNIT COST MULTIPLIER - COLUMN 22									101

FORM CMS-2540-24 ALLOCATION OF SNF GENERAL SERVICE COSTS TO SNF - BASED HHA - STATISTICAL BASIS

PROVIDER CCN: PERIOD: FROM: _

WORKSHEET H-2 PART II

HHA CCN:

TO: _____

		CRC-B&F (SQUARE FEET)	CRC-ME (DOLLAR VALUE)	EMPLOYEE BENEFITS (GROSS SALARIES)	RECON- CILIATION	A&G (ACCUM COST)	OPERATION OF PLANT (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	
		1	2	3	4A	4	5	6	1
1 ADMINISTRATIVE & GENERAL				5	-111			0	1
2 SKILLED NURSING CARE - RN							<u> </u>		2
3 SKILLED NURSING CARE - LPN									3
4 PT - PHYSICAL THERAPIST									4
5 PT - PHYSICAL THERAPY ASSISTANT									5
6 OT - OCCUPATIONAL THERAPIST									6
7 OT - OCCUPATIONAL THERAPY ASSISTANT									7
8 SPEECH LANGUAGE PATHOLOGIST									8
9 MEDICAL SOCIAL SERVICES									9
10 HOME HEALTH AIDE									10
11 MEDICAL SUPPLIES CHARGED TO PATIENTS									11
12 DRUGS CHARGED TO PATIENTS									12
13 COST OF ADMINISTERING VACCINES									13
14 DURABLE MEDICAL EQUIPMENT/OXYGEN									14
15 DISPOSABLE DEVICES									15
16 OTHER REIMBURSABLE									16
17 HOME DIALYSIS AIDE SERVICES									17
18 RESPIRATORY THERAPY									18
19 PRIVATE DUTY NURSING									19
20 CLINIC									20
21 HEALTH PROMOTION ACTIVITIES									21
22 DAY CARE PROGRAM									22
23 HOME DELIVERED MEALS PROGRAM									23
24 HOMEMAKER SERVICES									24
25 ADVERTISING									25
26 FUNDRAISING									26
27									27
100 TOTAL STATISTIC									100
101 TOTAL COST TO BE ALLOCATED									101
102 UNIT COST MULTIPLIER									102

ALLOCATION OF SNF GENERAL SERVICE COSTS TO	SNF GENERAL SERVICE COSTS TO SNF - BASED HHA - STATISTICAL BASIS									WORKSHEET H-2 PART II	
	HOUSE- KEEPING (HOURS OF SERVICE) 7	DIETARY (MEALS SERVED) 8	NURSING ADMIN (DIRECT NURS HRS) 9	CENTRAL SERVICE & SUPPLY (COSTED REQUIS) 10	PHARMACY (COSTED REQUIS) 11	MEDIC RECOF (TIM SPEN 12	RDS IE IT)	SOCIAL SERVICE (TIME SPENT) 13		QUALITY & PERFORM IMPROV PGM (TIME SPENT) 15	
1 ADMINISTRATIVE & GENERAL	/	0	9	10	11	12		15	14	15	1
											1
2 SKILLED NURSING CARE - RN											2
3 SKILLED NURSING CARE - LPN											3
4 PHYSICAL THERAPIST											4
5 PHYSICAL THERAPY ASSISTANT											5
6 OCCUPATIONAL THERAPIST											6
7 OCCUPATIONAL THERAPY ASSISTANT											7
8 SPEECH LANGUAGE PATHOLOGIST											8
9 MEDICAL SOCIAL SERVICES											g
10 HOME HEALTH AIDE	_										10
11 MEDICAL SUPPLIES CHARGED TO PATIENTS											11
12 DRUGS CHARGED TO PATIENTS											12
13 COST OF ADMINISTERING VACCINES											13
14 DURABLE MEDICAL EQUIPMENT/OXYGEN											14
15 DISPOSABLE DEVICES											15
16 OTHER REIMBURSABLE											16
17 HOME DIALYSIS AIDE SERVICES											17
18 RESPIRATORY THERAPY											18
19 PRIVATE DUTY NURSING											19
20 CLINIC											20
21 HEALTH PROMOTION ACTIVITIES											21
22 DAY CARE PROGRAM											22
23 HOME DELIVERED MEALS PROGRAM											23
24 HOMEMAKER SERVICES											24
25 ADVERTISING											25
26 FUNDRAISING											26
27											27
100 TOTAL STATISTIC											100
101 TOTAL COST TO BE ALLOCATED											125
102 UNIT COST MULTIPLIER											102

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 1	15-2, SECTION 4909.32)			
49-564				Rev. 1
DRAFT	FORM CMS-2540-24			4995 (CONT.
ALLOCATION OF SNF GENERAL SERVICE COSTS TO SNF - BASED HHA - STATISTICAL BA	ASIS	PROVIDER CCN:	PERIOD:	WORKSHEET H-2
			FROM:	PART II

						HHA C	CN:	TO:	
		TRAINING &	PATIENT	OTHER	I		1		
		IN-SERVICE EDUCATION (TIME SPENT)	TRANSPORT PART A (NUMBER OF TRANSPORT)	GENERAL SERVICE (SPECIFY)					
		16	17	18					
	ADMINISTRATIVE & GENERAL								1
	SKILLED NURSING CARE - RN								2
	SKILLED NURSING CARE - LPN								3
4	PHYSICAL THERAPIST								4
5	PHYSICAL THERAPY ASSISTANT								5
-	OCCUPATIONAL THERAPIST								6
	OCCUPATIONAL THERAPY ASSISTANT								7
	SPEECH LANGUAGE PATHOLOGIST								8
	MEDICAL SOCIAL SERVICES								9
	HOME HEALTH AIDE								10
	MEDICAL SUPPLIES CHARGED TO PATIENTS								11
	DRUGS CHARGED TO PATIENTS								12
	COST OF ADMINISTERING VACCINES								13
14	DURABLE MEDICAL EQUIPMENT/OXYGEN								14
15	DISPOSABLE DEVICES								15
16	OTHER REIMBURSABLE								16
	HOME DIALYSIS AIDE SERVICES								17
	RESPIRATORY THERAPY								18
19	PRIVATE DUTY NURSING								19
	CLINIC								20
	HEALTH PROMOTION ACTIVITIES								21
	DAY CARE PROGRAM								22
23	HOME DELIVERED MEALS PROGRAM								23
24	HOMEMAKER SERVICES								24
	ADVERTISING								25
	FUNDRAISING								26
27									27
	TOTALS								100
	TOTAL COST TO BE ALLOCATED								101
102	UNIT COST MULTIPLIER								102

APPORTIONMENT OF SNF - BASED HHA PATIENT SEF	RVICE COSTS							PROVII HHA CO	DER CCN:	PERIOD: FROM: TO:	P.	ORKSHEET H- ARTS I, II & III
ELECT PROGRAM [] TITLE V [] TI	TLE XVIII	[] TITLE X	IX									
ART I - APPORTIONMENT OF COST OF SNF-BASED	HHA SERVICI	ES FURNISH	ED BY SHAR	ED SNF DEF HHA	PARTMENTS		i		1			
	FROM	COST TO	TOTAL	SHARED								
	WKST C,	CHARGE	1	ANCILLARY								
	COL 5,	RATIO	CHARGES	COSTS								
	LINE #	1	2	3								
1 PHYSICAL THERAPY	35	1		5								
2 OCCUPATIONAL THERAPY	36											
3 SPEECH LANGUAGE PATHOLOGIST	37											
4 MEDICAL SUPPLIES CHARGED TO PATIENTS	40		1									
5 DRUGS CHARGED TO PATIENTS	41											
ART II - SNF-BASED HHA COST PER VISIT AND PR	OGRAM COST	COMPUTA	ΓΙΟΝ									
	FROM											
	WKST H-2,		SHARED	TOTAL		AVERAGE	HHA	HHA				
	PT I,	FACILITY	ANCILLARY	HHA	TOTAL	COST	PROGRAM	PROGRAM				
	COL 23,	COSTS	COSTS	COSTS	VISITS	PER VISIT	VISITS	COSTS				
	LINE #	1	2	3	4	5	6	7				
1 SKILLED NURSING CARE - RN	2											
2 SKILLED NURSING CARE - LPN	3											
3 PT - PHYSICAL THERAPIST	4											
4 PT - PHYSICAL THERAPY ASSISTANT	5											
5 OT - OCCUPATIONAL THERAPIST	6											
6 OT - OCCUPATIONAL THERAPY ASSISTANT	7											
7 SPEECH LANGUAGE PATHOLOGIST	8											
8 MEDICAL SOCIAL SERVICES	9											
9 HOME HEALTH AIDE	10											
10 TOTAL												
RT III - MEDICAL SUPPLIES, DRUGS, AND DISPOS.	ABLE DEVICE	S COST CO	MPUTATION									
	FROM							A COVERED			M COST OF	
	WKST H-2,		SHARED	TOTAL			OPPS	NOT SUBJ	SUBJECT	OPPS	NOT SUB.	
	PT I,		ANCILLARY		TOTAL		REIMB	TO DED &	TO DED &	REIMB	TO DED 8	
	COL 23,	COSTS	COSTS	COSTS	CHARGES	RATIO	SERVICES	COINSUR	COINSUR	SERVICES	COINSUR	
	LINE #	1	2	3	4	5	6	7	8	9	10	11
1 MEDICAL SUPPLIES CHARGED TO PATIENTS	11											
2 DRUGS CHARGED TO PATIENTS	12											
3 COST OF ADMINISTERING VACCINES	13											
4 DISPOSABLE DEVICES	15											

DRAFT FORM CMS-2	2540-24		4995 (CC	ONT.
CALCULATION OF SNF - BASED HHA REIMBURSEMENT SETTLEMENT	PROVIDER CCN:	PERIOD: FROM:	WORKSHEET H- PARTS I & II	4
	HHA CCN:	TO:		
SELECT PROGRAM [] TITLE V [] TITLE XVIII [] TITLE XIX				
SELECT FROGRAM [] IIILE V [] IIILE XVIII [] IIILE XIX				
PART I - COMPUTATION OF THE LESSER OF REASONABLE COST OR CUSTOMA	RY CHARGES			
		NOT SUBJECT TO	SUBJECT TO	I
			DEDUCTIBLES AND	
		COINSURANCE	COINSURANCE	
	F	1	2	1
1 REASONABLE COST OF SERVICES				1
2 TOTAL CHARGES				2
3 EXCESS OF TOTAL CUSTOMARY CHARGES OVER TOTAL REASONABLE COST				3
4 EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES				4
5 TOTAL OF REASONABLE COST				5
PART II - COMPUTATION OF SNF - BASED HHA REIMBURSEMENT SETTLEMENT				
		1		
1 TOTAL PPS PAYMENT - FULL PERIODS WITHOUT OUTLIERS				1
2 TOTAL PPS PAYMENT - FULL PERIODS WITH OUTLIERS				2
3 TOTAL PPS PAYMENT - LUPA PERIODS				3
4 TOTAL PPS PAYMENT - PEP PERIODS				4
5 TOTAL PPS OUTLIER PAYMENT - FULL PERIODS WITH OUTLIERS				5
6 TOTAL PPS OUTLIER PAYMENT - PEP PERIODS				6
7 PROSTHETICS AND ORTHOTICS PAYMENT				7
8 DME PAYMENT				8
9 OXYGEN PAYMENT				9
10 PAYMENT FOR SERVICES REIMBURSED UNDER OPPS				10
11 TOTAL REIMBURABLE COST				11
12 DEDUCTIBLES BILLED TO PROGRAM PATIENTS				12
13 COINSURANCE BILLED TO PROGRAM PATIENTS				13
14 PRIMARY PAYER PAYMENTS				14
15 SUBTOTAL OF REIMBURSABLE COSTS				15
16 ALLOWABLE BAD DEBTS				16
17 ADJUSTED REIMBURSABLE BAD DEBTS				17
18 ALLOWABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES	PMENTEC			18
19 NET REIMBURSABLE AMOUNT BEFORE DEMONSTRATION PAYMENT ADJUST				19
20 OTHER DEMONSTRATION PAYMENT ADJUSTMENT AMOUNTS BEFORE SEQU	LOIKATION			20
21 AMOUNT DUE HHA PRIOR TO SEQUESTRATION ADJUSTMENT 22 SEQUESTRATION ADJUSTMENT FOR CLAIMS-BASED AMOUNTS				21
22 SEQUESTRATION ADJUSTMENT FOR CLAIMS-BASED AMOUNTS 23 SEQUESTRATION ADJUSTMENT FOR NON-CLAIMS-BASED AMOUNTS				22
23 SEQUESTRATION ADJUSTMENT FOR NON-CLAIMS-BASED AMOUNTS 24 OTHER DEMONSTRATION PAYMENT ADJUSTMENT AMOUNTS AFTER SEQUE	STRATION			23
24 OTHER DEMONSTRATION PAYMENT ADJUSTMENT AMOUNTS AFTER SEQUE. 25 OTHER ADJUSTMENTS				24
26 SUBTOTAL OF AMOUNT DUE HHA / MEDICARE PROGRAM				20
27 TOTAL INTERIM PAYMENTS				27
27 TOTAL INTERIM PATMENTS 28 TENTATIVE SETTLEMENT AMOUNTS				27
29 BALANCE DUE HHA / MEDICARE PROGRAM				20
30 PROTESTED AMOUNTS				30

4995 (CONT.) FORM C	MS-2540-24					D	RAFT
ANALYSIS OF PAYMENTS TO SNF - BASED HOME HEALTH AGENCY FOR RENDERED TO MEDICARE BENEFICIARIES			FROM): 		WORKSHEET H-5	
					-		
					DATE 1	AMOUNT 2	-
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER				_	1	2	1
2 INTERIM PAYMENTS PAYABLE				_			2
3 RETROACTIVE LUMP SUM ADJUSTMENTS				.01			3.01
			PROGRAM				3.02
			ТО	.03			3.03
			PROVIDER	.04			3.04
				.05			3.05
				.50			3.50
			PROVIDER	.51			3.51
			TO	.52			3.52
			PROGRAM	.53			3.53
				.54			3.54
SUBTOTAL				.99			3.99
4 TOTAL INTERIM PAYMENTS							4
							1 - 01
5 CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS				.01			5.01
			PROGRAM				5.02
			TO PROVIDER	.03			5.03
			PROVIDER	.04			5.04
				.05 .50			5.05 5.50
				.50			5.50
			PROVIDER	.51			5.51
			TO PROGRAM	.52			5.53
				.53			5.54
SUBTOTAL				.99	_		5.99
6 CONTRACTOR: NET SETTLEMENT AMOUNT	PROGRAM	TO PROVIDER		.01			6.01
		TO PROGRAM		.01			6.02
7 CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		1					7
							1 <u>´</u>
			CONTRA	CTOR			
NAME OF CONTRACTOR			NUME	ER	D	ATE OF NPR	
1			2		1	3	1
8							8

ANALYSIS OF SNF - BASED HOSPICE COSTS						RIOD: ROM: TO:	WORKSHEET K	,
		1	[RECLASS-	1	ADJUST-	1	1
	SALARIES	OTHER	SUBTOTAL	IFICATIONS	SUBTOTAL	MENTS	TOTAL	
	1	2	3	4	5	6	7	
GENERAL SERVICE COST CENTERS								
1 CAPITAL RELATED - BUILDINGS & FIXTURES								1
2 CAPITAL RELATED - MOVABLE EQUIPMENT								2
3 EMPLOYEE BENEFITS								3
4 ADMINISTRATIVE & GENERAL								4
5 PLANT OPERATION & MAINTENANCE								5
6 LAUNDRY & LINEN SERVICE								6
7 HOUSEKEEPING								7
8 DIETARY								8
9 NURSING ADMINISTRATION								9
10 ROUTINE MEDICAL SUPPLIES								10
11 MEDICAL RECORDS								11
12 STAFF TRANSPORTATION								12
13 VOLUNTEER SERVICE COORDINATION								13
14 PHARMACY								14
15 PHYSICIAN ADMINISTRATIVE SERVICES								15
16 OTHER GENERAL SERVICE								16
17 PATIENT/RESIDENTIAL CARE SERVICES								17
DIRECT PATIENT CARE SERVICES COST CENTERS								
25 INPATIENT CARE-CONTRACTED								25
26 PHYSICIAN SERVICES								26
27 NURSE PRACTITIONER								27
28 REGISTERED NURSE								28
29 LICENSED PRACTICAL NURSE								29
30 PHYSICAL THERAPY								30
31 OCCUPATIONAL THERAPY								31
32 SPEECH-LANGUAGE PATHOLOGY								32
33 MEDICAL SOCIAL SERVICES								33
34 SPIRITUAL COUNSELING								34
35 DIETARY COUNSELING								35
36 COUNSELING-OTHER								36
37 HOSPICE AIDE & HOMEMAKER SERVICES								37
38 DURABLE MEDICAL EQUIPMENT/OXYGEN								38
39 PATIENT TRANSPORTATION								39
40 IMAGING SERVICES								40
41 LABS & DIAGNOSTICS								41
42 MEDICAL SUPPLIES CHARGED TO PATIENTS								42
43 DRUGS CHARGED TO PATIENTS								43
44 OUTPATIENT SERVICES								44
45 PALLIATIVE RADIATION THERAPY								45
46 PALLIATIVE CHEMOTHERAPY				1		1		46
47 OTHER DIRECT PATIENT CARE SERVICES								47

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORK	SHEET PUBLISHED IN CMS PUB. 15-2, SECTION 4912.10)	
Rev. 1		49-569
4995 (CONT.)	FORM CMS-2540-24	DRAFT

ANALYSIS OF SNF - BASED HOSPICE COSTS				PROVIE HOSPIC	FI	RIOD: ROM: TO:	WORKSHEET K	
			1	RECLASS-		ADJUST-		
	SALARIES	OTHER	SUBTOTAL	IFICATIONS	SUBTOTAL	MENTS	TOTAL	
	1	2	3	4	5	6	7	
NONREIMBURSABLE SERVICES COST CENTERS								
60 BEREAVEMENT PROGRAM								60
61 VOLUNTEER PROGRAM								61
62 FUNDRAISING								62
63 HOSPICE/PALLIATIVE MEDICINE FELLOWS								63
64 PALLIATIVE CARE PROGRAM								64
65 OTHER PHYSICIAN SERVICES								65
66 RESIDENTIAL CARE								66
67 ADVERTISING								67
68 TELEHEALTH/TELEMONITORING								68
69 THRIFT STORE								69
70 NURSING FACILITY ROOM & BOARD								70
71 OTHER NONREIMBURSABLE								71
100 TOTAL								100

DRAFT				
ANALYSIS OF SNF - BASED	HOSPICE	CONTINUOUS	HOME	CARE

PROVIDER CCN: PERIOD: FROM: _ HOSPICE CCN: TO: _ 4995 (CONT.) WORKSHEET K-1

		SALARIES	OTHER	SUBTOTAL	RECLASS- IFICATIONS	SUBTOTAL	ADJUST- MENTS	TOTAL	
		1	2	3	4	5	6	7	7
	DIRECT PATIENT CARE SERVICES COST CENTERS								
25	INPATIENT CARE - CONTRACTED								25
26	PHYSICIAN SERVICES								26
27	NURSE PRACTITIONER								27
28	REGISTERED NURSE								28
29	LICENSED PRACTICAL NURSE								29
	PHYSICAL THERAPY								30
31	OCCUPATIONAL THERAPY								31
32	SPEECH-LANGUAGE PATHOLOGY								32
33	MEDICAL SOCIAL SERVICES								33
34	SPIRITUAL COUNSELING								34
35	DIETARY COUNSELING								35
	COUNSELING - OTHER								36
	HOSPICE AIDE & HOMEMAKER SERVICES								37
	DURABLE MEDICAL EQUIPMENT/OXYGEN								38
39	PATIENT TRANSPORTATION								39
40	IMAGING SERVICES								40
41	LABS & DIAGNOSTICS								41
	MEDICAL SUPPLIES-NON-ROUTINE								42
43	DRUGS CHARGED TO PATIENTS								43
44	OUTPATIENT SERVICES								44
45	PALLIATIVE RADIATION THERAPY								45
46	PALLIATIVE CHEMOTHERAPY								46
47	OTHER DIRECT PATIENT CARE SERVICE COST CENTER								47
100	TOTAL								100

4995	(CONT.)
4555	

ANALYSIS OF SNF - BASED HOSPICE ROUTINE HOME CARE

PROVIDER CCN: PERIOD: FROM: _

WORKSHEET K-2

					RECLASS-		ADJUST-	
		SALARIES	OTHER	SUBTOTAL	IFICATIONS	SUBTOTAL	MENTS	TOTAL
		1	2	3	4	5	6	7
	DIRECT PATIENT CARE SERVICES COST CENTERS							
	INPATIENT CARE - CONTRACTED							
	PHYSICIAN SERVICES							
27	NURSE PRACTITIONER							
28	REGISTERED NURSE							
29	LICENSED PRACTICAL NURSE							
30	PHYSICAL THERAPY							
31	OCCUPATIONAL THERAPY							
32	SPEECH-LANGUAGE PATHOLOGY							
33	MEDICAL SOCIAL SERVICES							
34	SPIRITUAL COUNSELING							
35	DIETARY COUNSELING							
36	COUNSELING - OTHER							
37	HOSPICE AIDE & HOMEMAKER SERVICES							
38	DURABLE MEDICAL EQUIPMENT/OXYGEN							
39	PATIENT TRANSPORTATION							
40	IMAGING SERVICES							
41	LABS & DIAGNOSTICS							
42	MEDICAL SUPPLIES-NON-ROUTINE							
43	DRUGS CHARGED TO PATIENTS							
44	OUTPATIENT SERVICES							
45	PALLIATIVE RADIATION THERAPY							
46	PALLIATIVE CHEMOTHERAPY							
47	OTHER DIRECT PATIENT CARE SERVICE COST CENTER							
100	TOTAL							

ANALYSIS OF SNF - BASED HOSPICE INPATIENT RESPITE CARE

PROVIDER CCN: PERIOD: FROM: _ HOSPICE CCN: TO: _ 4995 (CONT.) WORKSHEET K-3

		· · · · · · · · · · · · · · · · · · ·	1	RECLASS-		ADJUST-	1	
	SALARIES	OTHER	SUBTOTAL	IFICATIONS	SUBTOTAL	MENTS	TOTAL	
	1	2	3	4	5	6	7	-
DIRECT PATIENT CARE SERVICES COST CENTERS								
25 INPATIENT CARE - CONTRACTED								25
26 PHYSICIAN SERVICES								26
27 NURSE PRACTITIONER								27
28 REGISTERED NURSE								28
29 LICENSED PRACTICAL NURSE								29
30 PHYSICAL THERAPY								30
31 OCCUPATIONAL THERAPY								31
32 SPEECH-LANGUAGE PATHOLOGY								32
33 MEDICAL SOCIAL SERVICES								33
34 SPIRITUAL COUNSELING								34
35 DIETARY COUNSELING								35
36 COUNSELING - OTHER								36
37 HOSPICE AIDE & HOMEMAKER SERVICES								37
38 DURABLE MEDICAL EQUIPMENT/OXYGEN								38
39 PATIENT TRANSPORTATION								39
40 IMAGING SERVICES								40
41 LABS & DIAGNOSTICS								41
42 MEDICAL SUPPLIES-NON-ROUTINE								42
43 DRUGS CHARGED TO PATIENTS								43
44 OUTPATIENT SERVICES								44
45 PALLIATIVE RADIATION THERAPY								45
46 PALLIATIVE CHEMOTHERAPY								46
47 OTHER DIRECT PATIENT CARE SERVICE COST CENTER								47
100 TOTAL								100

4995 (CONT.) ANALYSIS OF SNF-BASED HOSPICE GENERAL INPATIENT CARE

PROVIDER CCN: HOSPICE CCN:

PERIOD: WORKSHEET K-4 FROM: _ TO: _____

		SALARIES	OTHER	SUBTOTAL	RECLASS- IFICATIONS	SUBTOTAL	ADJUST- MENTS	TOTAL	
		1	2	3	4	5	6	7	
	DIRECT PATIENT CARE SERVICES COST CENTERS								
25	INPATIENT CARE - CONTRACTED								25
26	PHYSICIAN SERVICES								26
27	NURSE PRACTITIONER								27
28	REGISTERED NURSE								28
29	LICENSED PRACTICAL NURSE								29
30	PHYSICAL THERAPY								30
31	OCCUPATIONAL THERAPY								31
32	SPEECH-LANGUAGE PATHOLOGY								32
33	MEDICAL SOCIAL SERVICES								33
34	SPIRITUAL COUNSELING								34
35	DIETARY COUNSELING								35
36	COUNSELING - OTHER								36
37	HOSPICE AIDE & HOMEMAKER SERVICES								37
38	DURABLE MEDICAL EQUIPMENT/OXYGEN								38
39	PATIENT TRANSPORTATION								39
40	IMAGING SERVICES								40
41	LABS & DIAGNOSTICS								41
42	MEDICAL SUPPLIES-NON-ROUTINE								42
43	DRUGS CHARGED TO PATIENTS								43
44	OUTPATIENT SERVICES								44
45	PALLIATIVE RADIATION THERAPY								45
46	PALLIATIVE CHEMOTHERAPY								46
47	OTHER DIRECT PATIENT CARE SERVICE COST CENTER								47
100	TOTAL								100

DRA	FT	FORM CMS-2540-24				4995 (C	ONT.)
DETEI	RMINATION OF SNF - BASED HOSPICE TOTAL EXPENSES	FOR ALLOCATION	PROVID	DER CCN:	PERIOD:	WORKSHEET K	-5
					FROM:	-	
			HOSPIC	E CCN:	TO:	-	
				i		1	
					GENERAL		
				HOSPICI			
				DIRECT		TOTAL	
				EXPENSE			4
	OFNERAL OFRIGE COOP OFNERDO			1	2	3	<u> </u>
	GENERAL SERVICE COST CENTERS						<u> </u>
	CAPITAL RELATED - BUILDINGS & FIXTURES						1
	CAPITAL RELATED - MOVABLE EQUIPMENT						
	EMPLOYEE BENEFITS						3
	ADMINISTRATIVE & GENERAL PLANT OPERATION & MAINTENANCE						4
	LAUNDRY & LINEN SERVICE						6
	HOUSEKEEPING						7
	DIETARY						8
	NURSING ADMINISTRATION						9
	ROUTINE MEDICAL SUPPLIES						10
-	MEDICAL RECORDS						10
	STAFF TRANSPORTATION						11
	VOLUNTEER SERVICE COORDINATION						13
	PHARMACY						14
	PHYSICIAN ADMINISTRATIVE SERVICES						15
	OTHER GENERAL SERVICE						16
	PATIENT/RESIDENTIAL CARE SERVICES						17
	LEVEL OF CARE						
50	HOSPICE CONTINUOUS HOME CARE						50
51	HOSPICE ROUTINE HOME CARE						51
52	HOSPICE INPATIENT RESPITE CARE						52
53	HOSPICE GENERAL INPATIENT CARE						53
	NONREIMBURSABLE SERVICES COST CENTERS						
60	BEREAVEMENT PROGRAM						60
61	VOLUNTEER PROGRAM						61
62	FUNDRAISING						62
	HOSPICE/PALLIATIVE MEDICINE FELLOWS						63
	PALLIATIVE CARE PROGRAM						64
	OTHER PHYSICIAN SERVICES						65
	RESIDENTIAL CARE						66
	ADVERTISING						67
	TELEHEALTH/TELEMONITORING						68
	THRIFT STORE						69
	NURSING FACILITY ROOM & BOARD						70
71							71
100	TOTAL						100

4995 (CONT.) COST ALLOCATION SNF - BASED -HOSPICE–GENERAL SERVICE COST

FORM CMS-2540-24

PROVIDER CCN: PERIOD: FROM:

PERIOD: WORKSHEET K-6 FROM: PART I

HOSPICE CCN: TO

TO: ______

	TOTAL	CRC-	CRC-	EMPLOYEE	SUBTOTAL	A&G	PLANT	LAUNDRY	
	EXPENSES	B&F	ME	BENEFITS			OP &	& LINEN	
				DEPARTMENT			MAINT		
	0	1	2	3	3A	4	5	6	1
GENERAL SERVICE COST CENTERS									
1 CAPITAL RELATED - BUILDINGS & FIXTURES									1
2 CAPITAL RELATED - MOVABLE EQUIPMENT									2
3 EMPLOYEE BENEFITS DEPARTMENT									3
4 ADMINISTRATIVE & GENERAL									4
5 PLANT OPERATION & MAINTENANCE									5
6 LAUNDRY & LINEN SERVICE									6
7 HOUSEKEEPING									7
8 DIETARY									8
9 NURSING ADMINISTRATION									9
10 ROUTINE MEDICAL SUPPLIES									10
11 MEDICAL RECORDS									11
12 STAFF TRANSPORTATION									12
13 VOLUNTEER SERVICE COORDINATION									13
14 PHARMACY									14
15 PHYSICIAN ADMINISTRATIVE SERVICES									15
16 OTHER GENERAL SERVICE									16
17 PATIENT/RESIDENTIAL CARE SERVICES									17
LEVEL OF CARE									
50 HOSPICE CONTINUOUS HOME CARE									50
51 HOSPICE ROUTINE HOME CARE									51
52 HOSPICE INPATIENT RESPITE CARE									52
53 HOSPICE GENERAL INPATIENT CARE									53
NONREIMBURSABLE SERVICES COST CENTERS									
60 BEREAVEMENT PROGRAM									60
61 VOLUNTEER PROGRAM									61
62 FUNDRAISING									62
63 HOSPICE/PALLIATIVE MEDICINE FELLOWS									63
64 PALLIATIVE CARE PROGRAM									64
65 OTHER PHYSICIAN SERVICES									65
66 RESIDENTIAL CARE									66
67 ADVERTISING									67
68 TELEHEALTH/TELEMONITORING									68
69 THRIFT STORE									69
70 NURSING FACILITY ROOM & BOARD									70
71 OTHER NONREIMBURSABLE									71
99 NEGATIVE COST CENTER									99
100 TOTAL									100

COST ALLOCATION SNF - BASED -HOSPICE–GENERAL SERVICE CO	ST				PF	OVIDER CCN		CRIOD: ROM:	WORKSHEET K PART I	C- 6
					Н	OSPICE CCN:		ТО:	TAKII	
	HOUSE-	DIETARY	NURSING	ROUTINE	MEDICA	L STA	EE	VOLUNTEER	PHARMACY	1
	KEEPING	DIETARY	ADMIN	MEDICAL	RECORI			SVC COOR-	PHARMAC I	
	KEEPING		ADIVIIIN	SUPPLIES	KECOKI	PORT		DINATOR		
	7	8	9	10	11		2	13	14	-
GENERAL SERVICE COST CENTERS	/	0	9	10	11	-	2	15	14	
1 CAPITAL RELATED - BUILDINGS & FIXTURES										
2 CAPITAL RELATED - MOVABLE EQUIPMENT	-									E
3 EMPLOYEE BENEFITS DEPARTMENT	-									H
4 ADMINISTRATIVE & GENERAL	-									E
5 PLANT OPERATION & MAINTENANCE	-									E
6 LAUNDRY & LINEN SERVICE										E
7 HOUSEKEEPING		-								E
8 DIETARY			-							E
9 NURSING ADMINISTRATION				-						E
10 ROUTINE MEDICAL SUPPLIES					1					E
11 MEDICAL RECORDS						_				E
12 STAFF TRANSPORTATION								-		E
13 VOLUNTEER SERVICE COORDINATION									-	E
14 PHARMACY										T.
15 PHYSICIAN ADMINISTRATIVE SERVICES										+
16 OTHER GENERAL SERVICE										╈
17 PATIENT/RESIDENTIAL CARE SERVICES										
LEVEL OF CARE										
50 HOSPICE CONTINUOUS HOME CARE										
51 HOSPICE ROUTINE HOME CARE										
52 HOSPICE INPATIENT RESPITE CARE										
53 HOSPICE GENERAL INPATIENT CARE										
NONREIMBURSABLE SERVICES COST CENTERS										
60 BEREAVEMENT PROGRAM										
61 VOLUNTEER PROGRAM										
62 FUNDRAISING										
63 HOSPICE/PALLIATIVE MEDICINE FELLOWS										T
64 PALLIATIVE CARE PROGRAM										T
65 OTHER PHYSICIAN SERVICES										T
66 RESIDENTIAL CARE										
67 ADVERTISING										
68 TELEHEALTH/TELEMONITORING										
69 THRIFT STORE										
70 NURSING FACILITY ROOM & BOARD										
71 OTHER NONREIMBURSABLE										
99 NEGATIVE COST CENTER										
100 TOTAL					1					

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 1	5.2 SECTION 4012 70)			
	5-2, SECTION 4512.70)			
Rev. 1				49-577
4995 (CONT.)	FORM CMS-2540-24			DRAFT
COST ALLOCATION SNF - BASED -HOSPICE-GENERAL SERVICE COST		PROVIDER CCN:	PERIOD:	WORKSHEET K-6
			FROM:	PART I

HOSPICE CCN: TO: _____

	PHYSICIAN	OTHER	PATIENT /	TOTAL			
	ADMIN	GENERAL	RESIDENT				
	SERVICES	SERVICE	CARE SVCS				
	15	16	17	18	1		
GENERAL SERVICE COST CENTERS							
1 CAPITAL RELATED - BUILDINGS & FIXTURES							1
2 CAPITAL RELATED - MOVABLE EQUIPMENT							2
3 EMPLOYEE BENEFITS DEPARTMENT							3
4 ADMINISTRATIVE & GENERAL							4
5 PLANT OPERATION & MAINTENANCE							5
6 LAUNDRY & LINEN SERVICE							6
7 HOUSEKEEPING							7
8 DIETARY							8
9 NURSING ADMINISTRATION							9
10 ROUTINE MEDICAL SUPPLIES							10
11 MEDICAL RECORDS							11
12 STAFF TRANSPORTATION							12
13 VOLUNTEER SERVICE COORDINATION							13
14 PHARMACY							14
15 PHYSICIAN ADMINISTRATIVE SERVICES							15
16 OTHER GENERAL SERVICE							16
17 PATIENT/RESIDENTIAL CARE SERVICES							17
LEVEL OF CARE							
50 HOSPICE CONTINUOUS HOME CARE							50
51 HOSPICE ROUTINE HOME CARE							51
52 HOSPICE INPATIENT RESPITE CARE							52
53 HOSPICE GENERAL INPATIENT CARE							53
NONREIMBURSABLE SERVICES COST CENTERS							
60 BEREAVEMENT PROGRAM							60
61 VOLUNTEER PROGRAM							61
62 FUNDRAISING							62
63 HOSPICE/PALLIATIVE MEDICINE FELLOWS							63
64 PALLIATIVE CARE PROGRAM							64
65 OTHER PHYSICIAN SERVICES							65
66 RESIDENTIAL CARE							66
67 ADVERTISING							67
68 TELEHEALTH/TELEMONITORING							68
69 THRIFT STORE							69
70 NURSING FACILITY ROOM & BOARD							70
71 OTHER NONREIMBURSABLE							71
99 NEGATIVE COST CENTER							99
100 TOTAL							100

DRAFT						F
COST ALLOCATION - SNF - BASED	HOSPICE	GENERAL	SERVICE	COSTS	STATISTICAL	BASES

PROVIDER CCN: PERIOD: FROM: _ то: _

4995 (CONT.) WORKSHEET K-6 PART II

HOSPICE CCN:

	1	l		1	i .	r	1	t.	
				EMPLOYEE			PLANT		
		CRC-	CRC-	BENEFITS	RECONCIL-		OP &	LAUNDRY	
		B&F	ME	DEPARTMENT	IATION	A&G	MAINT	& LINEN	
		(SQUARE	(DOLLAR	(GROSS		(ACCUM	(SQUARE	(IN-FACIL-	
		FEET)	VALUE)	SALARIES)		COST)	FEET)	ITY DAYS)	4
		1	2	3	4A	4	5	6	
GENERAL SERVICE COST CENTERS									
1 CAPITAL RELATED - BUILDINGS & FIXTURES									1
2 CAPITAL RELATED - MOVABLE EQUIPMENT									2
3 EMPLOYEE BENEFITS DEPARTMENT									3
4 ADMINISTRATIVE & GENERAL									4
5 PLANT OPERATION & MAINTENANCE									5
6 LAUNDRY & LINEN SERVICE									6
7 HOUSEKEEPING									7
8 DIETARY									8
9 NURSING ADMINISTRATION									9
10 ROUTINE MEDICAL SUPPLIES									10
11 MEDICAL RECORDS									11
12 STAFF TRANSPORTATION									12
13 VOLUNTEER SERVICE COORDINATION									13
14 PHARMACY									14
15 PHYSICIAN ADMINISTRATIVE SERVICES									15
16 OTHER GENERAL SERVICE									16
17 PATIENT/RESIDENTIAL CARE SERVICES									17
LEVEL OF CARE									
50 HOSPICE CONTINUOUS HOME CARE									50
51 HOSPICE ROUTINE HOME CARE									51
52 HOSPICE INPATIENT RESPITE CARE									52
53 HOSPICE GENERAL INPATIENT CARE									53
NONREIMBURSABLE SERVICES COST CENTERS									
60 BEREAVEMENT PROGRAM									60
61 VOLUNTEER PROGRAM									61
62 FUNDRAISING									62
63 HOSPICE/PALLIATIVE MEDICINE FELLOWS									63
64 PALLIATIVE CARE PROGRAM									64
65 OTHER PHYSICIAN SERVICES									65
66 RESIDENTIAL CARE									66
67 ADVERTISING									67
68 TELEHEALTH/TELEMONITORING									68
69 THRIFT STORE									69
70 NURSING FACILITY ROOM & BOARD									70
71 OTHER NONREIMBURSABLE									70
99 NEGATIVE COST CENTER									99
101 COST TO BE ALLOCATED							1		101
102 UNIT COST MULTIPLIER									101
				1		I	1		1 102

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORI	(SHEET PUBLISHED IN CMS PUB. 15-2, SECTION 4912.70)	
Rev. 1		49-579
4995 (CONT.)	FORM CMS-2540-24	DRAFT

COST ALLOCATION - SNF - BASED HOSPICE GENERAL SERVICE CO	STS STATISTICAL B	ASES				PROVIDI 	ER CCN:	PERIOD: FROM: TO:	WORKSHEET K PART II 	<u>5</u> -6
	HOUSE- KEEPING (SQUARE FEET)	DIETARY (IN-FACIL- ITY DAYS)	NURSING ADMIN (DIRECT NURS HRS)	ROUTINE MEDICAL SUPPLIES (PATIENT DAYS)	MEDIC RECOF (PATIE DAYS	RDS INT	STAFF TRANS- PORTATIC (MILEAGI	DN DINATOR	PHARMACY	
	7	8	9	10	11	- /	12	13	14	
GENERAL SERVICE COST CENTERS	,		5	10				10		
1 CAPITAL RELATED - BUILDINGS & FIXTURES										1
2 CAPITAL RELATED - MOVABLE EQUIPMENT										2
3 EMPLOYEE BENEFITS DEPARTMENT										3
4 ADMINISTRATIVE & GENERAL										4
5 PLANT OPERATION & MAINTENANCE										5
6 LAUNDRY & LINEN SERVICE	-									6
7 HOUSEKEEPING		-								7
8 DIETARY			-							8
9 NURSING ADMINISTRATION										9
10 ROUTINE MEDICAL SUPPLIES										10
11 MEDICAL RECORDS										11
12 STAFF TRANSPORTATION								_		12
13 VOLUNTEER SERVICE COORDINATION										13
14 PHARMACY										14
15 PHYSICIAN ADMINISTRATIVE SERVICES										15
16 OTHER GENERAL SERVICE										16
17 PATIENT/RESIDENTIAL CARE SERVICES										17
LEVEL OF CARE										
50 HOSPICE CONTINUOUS HOME CARE										50
51 HOSPICE ROUTINE HOME CARE										51
52 HOSPICE INPATIENT RESPITE CARE										52
53 HOSPICE GENERAL INPATIENT CARE										53
NONREIMBURSABLE SERVICES COST CENTERS										
60 BEREAVEMENT PROGRAM										60
61 VOLUNTEER PROGRAM										61
62 FUNDRAISING										62
63 HOSPICE/PALLIATIVE MEDICINE FELLOWS										63
64 PALLIATIVE CARE PROGRAM										64
65 OTHER PHYSICIAN SERVICES										65
66 RESIDENTIAL CARE										66
67 ADVERTISING										67
68 TELEHEALTH/TELEMONITORING										68
69 THRIFT STORE										69
70 NURSING FACILITY ROOM & BOARD										70
71 OTHER NONREIMBURSABLE										71
99 NEGATIVE COST CENTER										99
101 COST TO BE ALLOCATED										101
102 UNIT COST MULTIPLIER										102

FORM CMS-2540-24 (draft) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 1	5-2, SECTION 4912.70)			
49-580				Rev. 1
DRAFT	FORM CMS-2540-24			4995 (CONT.)
COST ALLOCATION - SNF - BASED HOSPICE GENERAL SERVICE COSTS STATISTICAL BASE	ES	PROVIDER CCN:	PERIOD: FROM:	WORKSHEET K-6 PART II

HOSPICE CCN: TO: ____ PHYSICIAN OTHER PATIENT / ADMIN GENERAL RESIDENT SERVICES SERVICE CARE SVCS (PATIENT (SPECIFY (IN-FACIL-BASIS) ITY DAYS) DAYS) 15 16 17 GENERAL SERVICE COST CENTERS 1 CAPITAL RELATED - BUILDINGS & FIXTURES 2 3 2 CAPITAL RELATED - MOVABLE EQUIPMENT 3 EMPLOYEE BENEFITS DEPARTMENT 4 4 ADMINISTRATIVE & GENERAL 5 5 PLANT OPERATION & MAINTENANCE 6 LAUNDRY & LINEN SERVICE 6 7 HOUSEKEEPING 7 8 DIETARY 8 9 NURSING ADMINISTRATION 9 10 ROUTINE MEDICAL SUPPLIES 10 11 MEDICAL RECORDS 11 12 STAFF TRANSPORTATION 12 13 VOLUNTEER SERVICE COORDINATION 13 14 PHARMACY 14 15 PHYSICIAN ADMINISTRATIVE SERVICES 15 16 OTHER GENERAL SERVICE 16 17 PATIENT/RESIDENTIAL CARE SERVICES 17 LEVEL OF CARE 50 HOSPICE CONTINUOUS HOME CARE 50 51 HOSPICE ROUTINE HOME CARE 51 52 52 HOSPICE INPATIENT RESPITE CARE 53 HOSPICE GENERAL INPATIENT CARE 53 NONREIMBURSABLE SERVICES COST CENTERS 60 BEREAVEMENT PROGRAM 60 61 VOLUNTEER PROGRAM 61 62 FUNDRAISING 62 63 HOSPICE/PALLIATIVE MEDICINE FELLOWS 63 64 PALLIATIVE CARE PROGRAM 64 65 OTHER PHYSICIAN SERVICES 65 66 RESIDENTIAL CARE 66 67 ADVERTISING 67 68 TELEHEALTH/TELEMONITORING 68 69 THRIFT STORE 69 70 NURSING FACILITY ROOM & BOARD 70 71 OTHER NONREIMBURSABLE 71 99 NEGATIVE COST CENTER 99 101 COST TO BE ALLOCATED 101 102 UNIT COST MULTIPLIER 102

COST TO

. . . .

APPORTIONMENT OF SNF - BASED HOSPICE SHARED SERVICES COSTS BY LEVEL OF CARE

PROVIDER CCN: PERIOD: FROM: WORKSHEET K-7

			HOSPIC	E CCN:	TO:	
	CHARGE	S BY LOC		SHA	RED SERVIC	E CO
CHC	HRHC	HIRC	HCIP	HCHC	HRHC	

	WKST C,	CHARGE	CHARGES BY LOC			SHARED SERVICE COSTS BY LOC					
	COL 3,	RATIO	HCHC	HRHC	HIRC	HCIP	HCHC	HRHC	HIRC	HCIP	
	LINE #	1	2	3	4	5	6	7	8	9	
1 RADIOLOGY - DIAGNOSTIC	30										1
2 RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	31										2
3 LABORATORY	32										3
4 INTRAVENOUS THERAPY	33										4
5 RESPIRATORY THERAPY	34										5
6 PHYSICAL THERAPY	35										6
7 OCCUPATIONAL THERAPY	36										7
8 SPEECH LANGUAGE PATHOLOGIST	37										8
9 MEDICAL SUPPLIES CHARGED TO PATIENTS	40										9
10 DRUGS: DRUGS CHARGED TO PATIENTS	41										10
11 DRUGS: IV SOLUTIONS	42										11
12 BLOOD AND BLOOD PRODUCTS	45										12
13 BLOOD TRANSFUSION/PROCESSING/STORAGE	46										13
20 TOTAL											20

DRA	FT	FORM CMS-2540-24		4995 (CONT.)		
CALC	ULATION OF SNF - BASED HOSPICE PER DIEM COST		PROVIDER CCN: HOSPICE CCN:	PERIOD: FROM: TO:	WORKSHEET K	5-8
			TITLE XVIII	TITLE XIX	[
			MEDICARE	MEDICAID	TOTAL	
		F	1	2	3	1
	HOSPICE CONTINUOUS HOME CARE					
1	TOTAL COST					1
2	TOTAL UNDUPLICATED DAYS					2
3	TOTAL AVERAGE COST PER DIEM					3
4	UNDUPLICATED PROGRAM DAYS					4
5	PROGRAM COST					5
	HOSPICE ROUTINE HOME CARE					
	TOTAL COST					6
	TOTAL UNDUPLICATED DAYS					7
-	TOTAL AVERAGE COST PER DIEM					8
	UNDUPLICATED PROGRAM DAYS					9
10	PROGRAM COST					10
	HOSPICE INPATIENT RESPITE CARE					
	TOTAL COST					11
	TOTAL UNDUPLICATED DAYS					12
-	TOTAL AVERAGE COST PER DIEM					13
	UNDUPLICATED PROGRAM DAYS					14
15	PROGRAM COST					15
	HOSPICE GENERAL INPATIENT CARE					
	TOTAL COST					16
-	TOTAL UNDUPLICATED DAYS					17
-	TOTAL AVERAGE COST PER DIEM					18
-	UNDUPLICATED PROGRAM DAYS					19
20	PROGRAM COST					20
	TOTAL HOSPICE CARE					
	TOTAL COST					21
	TOTAL UNDUPLICATED DAYS					22
23	AVERAGE COST PER DIEM					23

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