

Line 70 - Nursing Facility Room and Board.--Enter the costs incurred by a hospice for dually eligible beneficiaries residing in a nursing facility (NF) when room and board is paid by the State to the hospice. The full amount paid to the NF by the hospice must be included on this line and offset by the State payment via an adjustment on Worksheet A-8. The residual cost is the net cost incurred.

For example, a dually eligible beneficiary is residing in a NF and has elected the Medicare hospice benefit. The NF charges \$100 per day for room and board. The State pays the hospice \$95 for the NF room and board. The hospice has a written agreement with the NF that requires full room and board payment of \$100 per day. The hospice receives \$95 per day, but pays the NF \$100 per day, thereby incurring a net cost of \$5 per day.

Lines 72 through 99.--Reserved for future use.

4164.1. WORKSHEETS O-1, O-2, O-3, AND O-4 - ANALYSIS OF SNF-BASED HOSPICE COSTS

Worksheet O-1 - Analysis of SNF-Based Hospice Costs Continuous Home Care

Worksheet O-2 - Analysis of SNF-Based Hospice Costs Routine Home Care

Worksheet O-3 - Analysis of SNF-Based Hospice Costs Inpatient Respite Care

Worksheet O-4 - Analysis of SNF-Based Hospice Costs General Inpatient Care

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

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

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

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

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

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

Column 6-- For each LOC worksheet, enter any adjustments for direct patient care service costs (lines 25 through 46) required under Medicare principles of reimbursements. (See §4116.) Show reductions to expenses as negative amounts. For each line, the sum of the adjustment entries on Worksheets O-1, O-2, O-3 and O-4, column 6, must equal the amount on the corresponding line of Worksheet O, column 6.