

ANALYSIS OF PROVIDER-BASED HOSPICE COSTS						PROVIDER NO.: _____ HOSPICE NO.: _____		PERIOD: FROM _____ TO _____		WORKSHEET K		
COST CENTER DESCRIPTIONS	SALARIES (from Wkst. K-1)	EMPLOYEE BENEFITS (from Wkst. K-2)	TRANSPOR- TATION (see inst.)	CONTRACTED SERVICES (from Wkst. K-3)	OTHER	TOTAL (cols. 1-5)	RECLASSI- FICATION	SUBTOTAL (col. 6 ± col. 7)	ADJUST- MENTS	TOTAL (col. 8 ± col. 9)		
	1	2	3	4	5	6	7	8	9	10		
GENERAL SERVICE COST CENTERS												
1	Capital Related Costs-Bldg and Fixt.											1
2	Capital Related Costs-Movable Equip.											2
3	Plant Operation and Maintenance											3
4	Transportation - Staff											4
5	Volunteer Service Coordination											5
6	Administrative and General											6
INPATIENT CARE SERVICE												
7	Inpatient - General Care											7
8	Inpatient - Respite Care											8
VISITING SERVICES												
9	Physician Services											9
10	Nursing Care											10
11	Nursing Care-Continuous Home Care											11
12	Physical Therapy											12
13	Occupational Therapy											13
14	Speech/ Language Pathology											14
15	Medical Social Services											15
16	Spiritual Counseling											16
17	Dietary Counseling											17
18	Counseling - Other											18
19	Home Health Aide and Homemaker											19
20	HH Aide & Homemaker - Cont. Home Care											20
21	Other											21
OTHER HOSPICE SERVICE COSTS												
22	Drugs, Biological and Infusion Therapy											22
23	Analgesics											23
24	Sedatives / Hypnotics											25
25	Other - Specify											25
26	Durable Medical Equipment/Oxygen											26
27	Patient Transportation											27
28	Imaging Services											28
29	Labs and Diagnostics											29
30	Medical Supplies											30
31	Outpatient Services (including E/R Dept.)											31
32	Radiation Therapy											32
33	Chemotherapy											33
34	Other											34
HOSPICE NONREIMBURSABLE SERVICE												
35	Bereavement Program Costs											35
36	Volunteer Program Costs											36
37	Fundraising											37
38	Other Program Costs											38
39	Total (sum of lines 1 thru 38)											39

FORM CMS-2552-10 (DRAFT) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4057)

HOSICE COMPENSATION ANALYSIS
SALARIES AND WAGES

PROVIDER NO.: _____
HOSPICE NO.:

PERIOD:
FROM _____
TO _____

WORKSHEET K-1

COST CENTER DESCRIPTIONS (omit cents)	ADMINIS- TRATOR	DIRECTOR	SOCIAL SERVICES	SUPER- VISORS	NURSES	TOTAL THERAPISTS	AIDES	ALL OTHER	TOTAL (1)		
	1	2	3	4	5	6	7	8	9		
GENERAL SERVICE COST CENTERS											
1	Capital Related Costs-Bldg and Fixt.										1
2	Capital Related Costs-Movable Equip.										2
3	Plant Operation and Maintenance										3
4	Transportation - Staff										4
5	Volunteer Service Coordination										5
6	Administrative and General										6
INPATIENT CARE SERVICE											
7	Inpatient - General Care										7
8	Inpatient - Respite Care										8
VISITING SERVICES											
9	Physician Services										9
10	Nursing Care										10
11	Nursing Care-Continuous Home Care										11
12	Physical Therapy										12
13	Occupational Therapy										13
14	Speech/ Language Pathology										14
15	Medical Social Services										15
16	Spiritual Counseling										16
17	Dietary Counseling										17
18	Counseling - Other										18
19	Home Health Aide and Homemaker										19
20	HH Aide & Homemaker - Cont. Home Care										20
21	Other										21
OTHER HOSPICE SERVICE COSTS											
22	Drugs, Biological and Infusion Therapy										22
23	Analgesics										23
24	Sedatives / Hypnotics										24
25	Other - Specify										25
26	Durable Medical Equipment/Oxygen										26
27	Patient Transportation										27
28	Imaging Services										28
29	Labs and Diagnostics										29
30	Medical Supplies										30
31	Outpatient Services (including E/R Dept.)										31
32	Radiation Therapy										32
33	Chemotherapy										33
34	Other										34
HOSPICE NONREIMBURSABLE SERVICE											
35	Bereavement Program Costs										35
36	Volunteer Program Costs										36
37	Fundraising										37
38	Other Program Costs										38
39	Total (sum of lines 1 thru 38)										39

(1) Transfer the amount in column 9 to Wkst. K, column 1

FORM CMS-2552-10 (DRAFT) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4058)

HOSPICE COMPENSATION ANALYSIS EMPLOYEE
BENEFITS (PAYROLL RELATED)

PROVIDER NO.: _____
HOSPICE NO.: _

PERIOD:
FROM _____
TO _____

WORKSHEET K-2

COST CENTER DESCRIPTIONS (omit cents)	ADMINIS- TRATOR	DIRECTOR	SOCIAL SERVICES	SUPER- VISORS	NURSES	TOTAL THERAPISTS	AIDES	ALL OTHER	TOTAL (1)	
	1	2	3	4	5	6	7	8	9	
GENERAL SERVICE COST CENTERS										
1 Capital Related Costs-Bldg and Fixt.										1
2 Capital Related Costs-Movable Equip.										2
3 Plant Operation and Maintenance										3
4 Transportation - Staff										4
5 Volunteer Service Coordination										5
6 Administrative and General										6
INPATIENT CARE SERVICE										
7 Inpatient - General Care										7
8 Inpatient - Respite Care										8
VISITING SERVICES										
9 Physician Services										9
10 Nursing Care										10
11 Nursing Care-Continuous Home Care										11
12 Physical Therapy										12
13 Occupational Therapy										13
14 Speech/ Language Pathology										14
15 Medical Social Services										15
16 Spiritual Counseling										16
17 Dietary Counseling										17
18 Counseling - Other										18
19 Home Health Aide and Homemaker										19
20 HH Aide & Homemaker - Cont. Home Care										20
21 Other										21
OTHER HOSPICE SERVICE COSTS										
22 Drugs Biological and Infusion Therapy										22
23 Analgesics										23
24 Sedatives / Hypnotics										24
25 Other - Specify										25
26 Durable Medical Equipment/ Oxygen										26
27 Patient Transportation										27
28 Imaging Services										28
29 Labs and Diagnostics										29
30 Medical Supplies										30
31 Outpatient Services (including E/R Dept.)										31
32 Radiation Therapy										32
33 Chemotherapy										33
34 Other										34
HOSPICE NONREIMBURSABLE SERVICE										
35 Bereavement Program Costs										35
36 Volunteer Program Costs										36
37 Fundraising										37
38 Other Program Costs										38
39 Total (sum of lines 1 thru 38)										

(1) Transfer the amount in column 9 to Wkst. K, column 2

FORM CMS-2552-10 (DRAFT) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4059)

DRAFT

FORM CMS-2552-10

4090 (Cont.)

HOSPICE COMPENSATION ANALYSIS CONTRACTED SERVICES/PURCHASED SERVICES					PROVIDER NO.: _____ HOSPICE NO.: _____	PERIOD: FROM _____ TO _____	WORKSHEET K-3				
COST CENTER DESCRIPTIONS (omit cents)	ADMINIS- TRATOR	DIRECTOR	SOCIAL SERVICES	SUPER- VISORS	NURSES	TOTAL THERAPISTS	AIDES	ALL OTHER	TOTAL (1)		
	1	2	3	4	5	6	7	8	9		
GENERAL SERVICE COST CENTERS											
1	Capital Related Costs-Bldg and Fixt.										1
2	Capital Related Costs-Movable Equip.										2
3	Plant Operation and Maintenance										3
4	Transportation - Staff										4
5	Volunteer Service Coordination										5
6	Administrative and General										6
INPATIENT CARE SERVICE											
7	Inpatient - General Care										7
8	Inpatient - Respite Care										8
VISITING SERVICES											
9	Physician Services										9
10	Nursing Care										10
11	Nursing Care-Continuous Home Care										11
12	Physical Therapy										12
13	Occupational Therapy										13
14	Speech/ Language Pathology										14
15	Medical Social Services										15
16	Spiritual Counseling										16
17	Dietary Counseling										17
18	Counseling - Other										18
19	Home Health Aide and Homemaker										19
20	HH Aide & Homemaker - Cont. Home Care										20
21	Other										21
OTHER HOSPICE SERVICE COSTS											
22	Drugs, Biological and Infusion Therapy										22
23	Analgesics										23
24	Sedatives / Hypnotics										24
25	Other - Specify										25
26	Durable Medical Equipment/Oxygen										26
27	Patient Transportation										27
28	Imaging Services										28
29	Labs and Diagnostics										29
30	Medical Supplies										30
31	Outpatient Services (including E/R Dept.)										31
32	Radiation Therapy										32
33	Chemotherapy										33
34	Other										34
HOSPICE NONREIMBURSABLE SERVICE											
35	Bereavement Program Costs										35
36	Volunteer Program Costs										36
37	Fundraising										37
38	Other Program Costs										38
39	Total (sum of lines 1 thru 38)										39

(1) Transfer the amount in column 9 to Wkst. K, column 4

FORM CMS-2552-10 (DRAFT) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4060)

COST ALLOCATION - HOSPICE GENERAL SERVICE COST					PROVIDER NO.: _____	PERIOD: FROM _____ TO _____		WORKSHEET K-4, PART I		
					HOSPICE NO.:					
COST CENTER DESCRIPTIONS	NET EXPENSES FOR COST ALLOCATION	CAPITAL RELATED COST		PLANT OPERATION & MAINT.	TRANSPORTATION	VOLUNTEER SERVICES COORDINATOR	SUBTOTAL (cols. 0 - 5)	ADMINISTRATIVE & GENERAL	TOTAL	
	0	BUILDINGS & FIXTURES	MOVABLE EQUIPMENT						(col. 5 ± col. 6)	
		1	2	3	4	5	5A	6	7	
GENERAL SERVICE COST CENTERS										
1	Capital Related Costs-Bldg and Fixt.									1
2	Capital Related Costs-Movable Equip.									2
3	Plant Operation and Maintenance									3
4	Transportation - Staff									4
5	Volunteer Service Coordination									5
6	Administrative and General									6
INPATIENT CARE SERVICE										
7	Inpatient - General Care									7
8	Inpatient - Respite Care									8
VISITING SERVICES										
9	Physician Services									9
10	Nursing Care									10
11	Nursing Care-Continuous Home Care									11
12	Physical Therapy									12
13	Occupational Therapy									13
14	Speech/ Language Pathology									14
15	Medical Social Services - Direct									15
16	Spiritual Counseling									16
17	Dietary Counseling									17
18	Counseling - Other									18
19	Home Health Aide and Homemakers									19
20	HH Aide & Homemaker - Cont. Home Care									20
21	Other									21
OTHER HOSPICE SERVICE COSTS										
22	Drugs, Biologicals and Infusion									22
23	Analgesics									23
24	Sedatives / Hypnotics									24
25	Other - Specify									25
26	Durable Medical Equipment/Oxygen									26
27	Patient Transportation									27
28	Imaging Services									28
29	Labs and Diagnostics									29
30	Medical Supplies									30
31	Outpatient Services (including E/R Dept.)									31
32	Radiation Therapy									32
33	Chemotherapy									33
34	Other									34
HOSPICE NONREIMBURSABLE SERVICE										
35	Bereavement Program Costs									35
36	Volunteer Program Costs									36
37	Fundraising									37
38	Other Program Costs									38
39	Total (sum of lines 1 thru 38)									39

FORM CMS-2552-10 (DRAFT) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4061)

COST ALLOCATION - HOSPICE STATISTICAL BASIS

PROVIDER NO.: _____

PERIOD:
FROM _____
TO _____

WORKSHEET K-4,
PART II

COST CENTER DESCRIPTIONS	CAPITAL RELATED COST		PLANT OPERATION & MAINT. (SQ. FT.)	TRANS- PORTATION (MILEAGE)	VOLUNTEER SERVICES COORDINATOR (HOURS)	RECONCIL- IATION	ADMINIS- TRATIVE & GENERAL (ACC. COST)	
	BUILDINGS & FIXTURES (SQ. FT.)	MOVABLE EQUIPMENT (\$ VALUE)						
	1	2						
GENERAL SERVICE COST CENTERS								
1	Capital Related Costs-Buildings and Fixtures							1
2	Capital Related Costs-Movable Equipment							2
3	Plant Operation and Maintenance							3
4	Transportation-staff							5
5	Volunteer Service Coordination							5
6	Administrative and General							6
INPATIENT CARE SERVICE								
7	Inpatient - General Care							7
8	Inpatient - Respite Care							8
VISITING SERVICES								
9	Physician Services							9
10	Nursing Care							10
11	Nursing Care-Continuous Home Care							11
12	Physical Therapy							12
13	Occupational Therapy							13
14	Speech/ Language Pathology							14
15	Medical Social Services - Direct							15
16	Spiritual Counseling							16
17	Dietary Counseling							17
18	Counseling - Other							18
19	Home Health Aide and Homemakers							19
20	HH Aide & Homemaker - Cont. Home Care							20
21	Other							21
OTHER HOSPICE SERVICE COSTS								
22	Drugs, Biologicals and Infusion							22
23	Analgesics							23
24	Sedatives / Hypnotics							24
25	Other - Specify							25
26	Durable Medical Equipment/Oxygen							26
27	Patient Transportation							27
28	Imaging Services							28
29	Labs and Diagnostics							29
30	Medical Supplies							30
31	Outpatient Services (including E/R Dept.)							31
32	Radiation Therapy							32
33	Chemotherapy							33
34	Other							34
HOSPICE NONREIMBURSABLE SERVICE								
35	Bereavement Program Costs							35
36	Volunteer Program Costs							36
37	Fundraising							37
38	Other Program Costs							38
39	Cost To be Allocated (per Wkst. K-4, Part I)							39
40	Unit Cost Multiplier							40

FORM CMS-2552-10 (DRAFT) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4061)

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS	PROVIDER NO.: _____ HOSPICE NO.: _____	PERIOD: FROM _____ TO _____	WORKSHEET I PART I
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HOSPICE COST CENTER (omit cents)	From Wkst. K-4 Part I, col. 7, line	HOSPICE TRIAL BALANCE (1)	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS 3	SUBTOTAL (cols. 0-3) 3A	ADMINIS- TRATIVE & GENERAL 4	MAIN- TENANCE & REPAIRS 5	OPERATION OF PLANT 6
			BLDGS. & FIXTURES 1	MOVABLE EQUIPMENT 2					
1 Administrative and General	6								
2 Inpatient - General Care	7								
3 Inpatient - Respite Care	8								
4 Physician Services	9								
5 Nursing Care	10								
6 Nursing Care-Continuous Home Care	11								
7 Physical Therapy	12								
8 Occupational Therapy	13								
9 Speech/ Language Pathology	14								
10 Medical Social Services - Direct	15								
11 Spiritual Counseling	16								
12 Dietary Counseling	17								
13 Counseling - Other	18								
14 Home Health Aide and Homemakers	19								
15 HH Aide & Homemaker - Cont. Home Care	20								
16 Other	21								
17 Drugs, Biologicals and Infusion	22								
18 Analgesics	23								
19 Sedatives / Hypnotics	24								
20 Other - Specify	25								
21 Durable Medical Equipment/Oxygen	26								
22 Patient Transportation	27								
23 Imaging Services	28								
24 Labs and Diagnostics	29								
25 Medical Supplies	30								
26 Outpatient Services (including E/R Dept.)	31								
27 Radiation Therapy	32								
28 Chemotherapy	33								
29 Other	34								
30 Bereavement Program Costs	35								
31 Volunteer Program Costs	36								
32 Fundraising	37								
33 Other Program Costs	38								
34 Totals (sum of lines 1-33) (2)									
35 Unit Cost Multiplier (see instructions)									

(1) Column 0, line 34 must agree with Wkst. A, column 7, line 116.
 (2) Columns 0 through 25, line 34 must agree with the corresponding columns of Wkst. B, Part I, line 116.

4-5, ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS

PROVIDER NO.: _____
HOSPICE NO.: _____

PERIOD:
FROM _____
TO _____

WORKSHEET I
PART I (Cont.)

HOSPICE COST CENTER (omit cents)		LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	CAFETERIA	MAIN- TENANCE OF PERSONNEL	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE
		7	8	9	10	11	12	13	14	15	16
1	1	Administrative and General									
2	2	Inpatient - General Care									
3	3	Inpatient - Respite Care									
4	4	Physician Services									
5	5	Nursing Care									
6	6	Nursing Care-Continuous Home Care									
7	7	Physical Therapy									
8	8	Occupational Therapy									
9	9	Speech/ Language Pathology									
10	10	Medical Social Services - Direct									
11	11	Spiritual Counseling									
12	12	Dietary Counseling									
13	13	Counseling - Other									
14	14	Home Health Aide and Homemakers									
15	15	HH Aide & Homemaker - Cont. Home Care									
16	16	Other									
17	17	Drugs, Biologicals and Infusion									
18	18	Analgesics									
19	19	Sedatives / Hypnotics									
20	20	Other - Specify									
21	21	Durable Medical Equipment/Oxygen									
22	22	Patient Transportation									
23	23	Imaging Services									
24	24	Labs and Diagnostics									
25	25	Medical Supplies									
26	26	Outpatient Services (including E/R Dept.)									
27	27	Radiation Therapy									
28	28	Chemotherapy									
29	29	Other									
30	30	Bereavement Program Costs									
31	31	Volunteer Program Costs									
32	32	Fundraising									
33	33	Other Program Costs									
34	34	Totals (sum of lines 1-33) (2)									
35	35	Unit Cost Multiplier (see instructions)									

- (1) Column 0, line 34 must agree with Wkst. A, column 7, line 116.
- (2) Columns 0 through 25, line 34 must agree with the corresponding columns of Wkst. B, Part I, line 116.

4-5, ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS

PROVIDER NO.: _____ PERIOD: _____ WORKSHEET K-5
 FROM _____ PART I (Cont.)
 HOSPICE NO.: _____ TO _____

HOSPICE COST CENTER (omit cents)	OTHER GENERAL SERVICE	NON- PHYSICIAN ANES- THETISTS	NURSING SCHOOL	INTERNS & RESIDENTS		PARA- MEDICAL EDUCATION (SPECIFY)	SUBTOTAL (cols. 3a-22)	INTERN & RESIDENT COST & POST STEPDOWN ADJUST.	SUBTOTAL (cols. 23 ± 24)	ALLOCATED HOSPICE A&G (see Part II)	TOTAL HOSPICE COSTS (cols. 25 ± 26)	
				SALARY & FRINGES	PROGRAM COSTS							
	17	18	19	20	21	22	23	24	25	26	27	
1 1 Administrative and General												1
2 2 Inpatient - General Care												2
3 3 Inpatient - Respite Care												3
4 4 Physician Services												4
5 5 Nursing Care												5
6 6 Nursing Care-Continuous Home Care												6
7 7 Physical Therapy												7
8 8 Occupational Therapy												8
9 9 Speech/ Language Pathology												9
10 10 Medical Social Services - Direct												10
11 11 Spiritual Counseling												11
12 12 Dietary Counseling												12
13 13 Counseling - Other												13
14 14 Home Health Aide and Homemakers												14
15 15 HH Aide & Homemaker - Cont. Home Care												15
16 16 Other												16
17 17 Drugs, Biologicals and Infusion												17
18 18 Analgesics												18
19 19 Sedatives / Hypnotics												19
20 20 Other - Specify												20
21 21 Durable Medical Equipment/Oxygen												21
22 22 Patient Transportation												22
23 23 Imaging Services												23
24 24 Labs and Diagnostics												24
25 25 Medical Supplies												25
26 26 Outpatient Services (including E/R Dept.)												26
27 27 Radiation Therapy												27
28 28 Chemotherapy												28
29 29 Other												29
30 30 Bereavement Program Costs												30
31 31 Volunteer Program Costs												31
32 32 Fundraising												32
33 33 Other Program Costs												33
34 34 Totals (sum of lines 1-31) (2)												34
35 35 Unit Cost Multiplier (see instructions)												35

- (1) Column 0, line 34 must agree with Wkst. A, column 7, line 116.
- (2) Columns 0 through 25, line 34 must agree with the corresponding columns of Wkst. B, Part I, line 116.

DRAFT

FORM CMS-2552-10

4090 (C)

ALLOCATION OF GENERAL SERVICE COSTS TO
HOSPICE COST CENTERS STATISTICAL BASIS

PROVIDER NO.: _____

PERIOD:
FROM _____

WORKSHEET K-1
PART II

HOSPICE NO.: _____

TO _____

HOSPICE COST CENTER	CAPITAL RELATED COST		EMPLOYEE BENEFITS (GROSS SALARIES)	RECONCILIATION	ADMINISTRATIVE & GENERAL (ACCUM. COST)	MAINTENANCE & REPAIRS (SQUARE FEET)	OPERATION OF PLANT (SQUARE FEET)
	BLDGS. & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (DOLLAR VALUE)					
	1	2					
1	Administrative and General						
2	Inpatient - General Care						
3	Inpatient - Respite Care						
4	Physician Services						
5	Nursing Care						
6	Nursing Care-Continuous Home Care						
7	Physical Therapy						
8	Occupational Therapy						
9	Speech/ Language Pathology						
10	Medical Social Services - Direct						
11	Spiritual Counseling						
12	Dietary Counseling						
13	Counseling - Other						
14	Home Health Aide and Homemakers						
15	HH Aide & Homemaker - Cont. Home Care						
16	Other						
17	Drugs, Biologicals and Infusion						
18	Analgesics						
19	Sedatives / Hypnotics						
20	Other - Specify						
21	Durable Medical Equipment/Oxygen						
22	Patient Transportation						
23	Imaging Services						
24	Labs and Diagnostics						
25	Medical Supplies						
26	Outpatient Services (including E/R Dept.)						
27	Radiation Therapy						
28	Chemotherapy						
29	Other						
30	Bereavement Program Costs						
31	Volunteer Program Costs						
32	Fundraising						
33	Other Program Costs						
34	Totals (sum of lines 1-33) (2)						
35	Total cost to be allocated						
36	Unit Cost Multiplier (see instructions)						

FORM CMS-2552-10 (DRAFT) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4062.2)

ont.) 4090 (Cont.)

FORM CMS-2552-10

5, ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS STATISTICAL BASIS					PROVIDER NO.: _____	PERIOD: FROM _____ TO _____			
					HOSPICE NO.: _____				
HOSPICE COST CENTER		LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSE-KEEPING (HOURS OF SERVICE)	DIETARY (MEALS SERVED)	CAFETERIA (MEALS SERVED)	MAIN-TENANCE OF PERSONNEL (NUMBER HOUSED)	NURSING ADMINIS-TRATION (DIRECT NURS. HRS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)
		8	9	10	11	12	13	14	14
1	1	Administrative and General							
2	2	Inpatient - General Care							
3	3	Inpatient - Respite Care							
4	4	Physician Services							
5	5	Nursing Care							
6	6	Nursing Care-Continuous Home Care							
7	7	Physical Therapy							
8	8	Occupational Therapy							
9	9	Speech/ Language Pathology							
10	10	Medical Social Services - Direct							
11	11	Spiritual Counseling							
12	12	Dietary Counseling							
13	13	Counseling - Other							
14	14	Home Health Aide and Homemakers							
15	15	HH Aide & Homemaker - Cont. Home Care							
16	16	Other							
17	17	Drugs, Biologicals and Infusion							
18	18	Analgesics							
19	19	Sedatives / Hypnotics							
20	20	Other - Specify							
21	21	Durable Medical Equipment/Oxygen							
22	22	Patient Transportation							
23	23	Imaging Services							
24	24	Labs and Diagnostics							
25	25	Medical Supplies							
26	26	Outpatient Services (including E/R Dept.)							
27	27	Radiation Therapy							
28	28	Chemotherapy							
29	29	Other							
30	30	Bereavement Program Costs							
31	31	Volunteer Program Costs							
32	32	Fundraising							
33	33	Other Program Costs							
34	34	Totals (sum of lines 1-33) (2)							
35	35	Total cost to be allocated							
36	36	Unit Cost Multiplier (see instructions)							

FORM CMS-2552-10 (DRAFT) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4062.2)

DRAFT DRAFT

FORM CMS-2552-10

WORKSHEET K-5, PART II (Cont.)		ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS STATISTICAL BASIS				PROVIDER NO.: _____ HOSPICE NO.: _____		PERIOD: FROM _____ TO _____	
MEDICAL RECORDS & LIBRARY (TIME SPENT)	HOSPICE COST CENTER		SOCIAL SERVICE (TIME SPENT)	OTHER GENERAL SERVICE (SPECIFY)	NON- PHYSICIAN ANES- THETISTS (ASSIGNED TIME)	NURSING SCHOOL (ASSIGNED TIME)	INTERNS & RESIDENTS		
							SALARY & FRINGES (ASSIGNED TIME)	PROGRAM COSTS (ASSIGNED TIME)	
16			17	18	19	20	21	22	
	1	1	Administrative and General						
	2	2	Inpatient - General Care						
	3	3	Inpatient - Respite Care						
	4	4	Physician Services						
	5	5	Nursing Care						
	6	6	Nursing Care-Continuous Home Care						
	7	7	Physical Therapy						
	8	8	Occupational Therapy						
	9	9	Speech/ Language Pathology						
	10	10	Medical Social Services - Direct						
	11	11	Spiritual Counseling						
	12	12	Dietary Counseling						
	13	13	Counseling - Other						
	14	14	Home Health Aide and Homemakers						
	15	15	HH Aide & Homemaker - Cont. Home Care						
	16	16	Other						
	17	17	Drugs, Biologicals and Infusion						
	18	18	Analgesics						
	19	19	Sedatives / Hypnotics						
	20	20	Other - Specify						
	21	21	Durable Medical Equipment/Oxygen						
	22	22	Patient Transportation						
	23	23	Imaging Services						
	24	24	Labs and Diagnostics						
	25	25	Medical Supplies						
	26	26	Outpatient Services (including E/R Dept.)						
	27	27	Radiation Therapy						
	28	28	Chemotherapy						
	29	29	Other						
	30	30	Bereavement Program Costs						
	31	31	Volunteer Program Costs						
	32	32	Fundraising						
	33	33	Other Program Costs						
	34	34	Totals (sum of lines 1-33) (2)						
	35	35	Total cost to be allocated						
	36	36	Unit Cost Multiplier (see instructions)						

FORM CMS-2552-10 (DRAFT) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4062.2)

Rev. 1 Rev. 1

4090 (Cont.)

WORKSHEET K-5,
PART II (Cont.)

PARA- MEDICAL EDUCATION (SPECIFY) (ASSIGNED TIME)	
23	
	1
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APPORTIONMENT OF HOSPICE SHARED SERVICES	PROVIDER NO.: _____	PERIOD: FROM _____	WORKSHEET K-5, PART III
	HOSPICE NO.: _____	TO _____	

PART III - COMPUTATION OF TOTAL HOSPICE SHARED COSTS

COST CENTER	Wkst. C, Part I, col. 9, line	Cost to Charge Ratio	Total Hospice Charges (Provider Records)	Hospice Shared Ancillary Costs (cols. 1 x 2)	
	0	1	2	3	
ANCILLARY SERVICE COST CENTERS					
1	Physical Therapy	63			1
2	Occupational Therapy	64			2
3	Speech/Language Pathology	65			3
4	Drugs, Biologicals and Infusion	70			4
5	Durable Medical Equipment/Oxygen	96			5
6	Labs and Diagnostics	57			6
7	Medical Supplies	68			7
8	Outpatient Services (including E/R Dept.)	93			8
9	Radiation Therapy	54			9
10	Other	73			10
11	Totals (sum of lines 1-10)				11

CALCULATION OF HOSPICE PER DIEM COST	PROVIDER NO.: _____	PERIOD: FROM _____	WORKSHEET K-6
	HOSPICE NO.: _____	TO _____	

COMPUTATION OF PER DIEM COST		TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		1	2	3	4	
1	Total cost (see instructions)					1
2	Total Unduplicated Days (Worksheet S-9, column 6, line 5)					2
3	Average cost per diem (line 1 divided by line 2)					3
4	Unduplicated Medicare Days (Worksheet S-9, column 1, line 5)					4
5	Aggregate Medicare cost (line 3 times line 4)					5
6	Unduplicated Medicaid Days (Worksheet S-9, column 2, line 5)					6
7	Aggregate Medicaid cost (line 3 times line 6)					7
8	Unduplicated SNF days (Worksheet S-9, column 3, line 5)					8
9	Aggregate SNF cost (line 3 times line 8)					9
10	Unduplicated NF days (Worksheet S-9, column 4, line 5)					10
11	Aggregate NF cost (line 3 times line 10)					11
12	Other Unduplicated days (Worksheet S-9, column 5, line 5)					12
13	Aggregate cost for other days (line 3 times line 12)					13

Note: The data for the SNF and NF on lines 8 through 11 are included in the Medicare and Medicaid lines 4 through 7.