

ANALYSIS OF PROVIDER-BASED HOSPICE COSTS	PROVIDER NO.: _____ HOSPICE NO.: _____	PERIOD: FROM _____ TO _____	WORKSHEET K
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COST CENTER DESCRIPTIONS	SALARIES (from Wkst. K-1)	EMPLOYEE BENEFITS (from Wkst. K-2)	TRANSPOR- TATION (see inst.)	CON- TRACTED 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
10.20 Nursing Care-Continuous Home Care										10.20
11 Physical Therapy										11
12 Occupational Therapy										12
13 Speech/ Language Pathology										13
14 Medical Social Services										14
15 Spiritual Counseling										15
16 Dietary Counseling										16
17 Counseling - Other										17
18 Home Health Aide and Homemaker										18
18.20 HH Aide & Homemaker - Cont. Home Care										18.20
19 Other										19
OTHER HOSPICE SERVICE COSTS										
20 Drugs, Biological and Infusion Therapy										20
20.30 Analgesics										20.30
20.31 Sedatives / Hypnotics										20.31
20.32 Other - Specify										20.32
21 Durable Medical Equipment/Oxygen										21
22 Patient Transportation										22
23 Imaging Services										23
24 Labs and Diagnostics										24
25 Medical Supplies										25
26 Outpatient Services (including E/R Dept.)										26
27 Radiation Therapy										27
28 Chemotherapy										28
29 Other										29
HOSPICE NONREIMBURSABLE SERVICE										
30 Bereavement Program Costs										30
31 Volunteer Program Costs										31
32 Fundraising										32
33 Other Program Costs										33
34 Total (sum of lines 1 thru 33)										34

FORM CMS-2552-96 (05/2007) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3634)

HOSICE COMPENSATION ANALYSIS SALARIES AND WAGES						PROVIDER 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
10.20	Nursing Care-Continuous Home Care													10.20
11	Physical Therapy													11
12	Occupational Therapy													12
13	Speech/ Language Pathology													13
14	Medical Social Services													14
15	Spiritual Counseling													15
16	Dietary Counseling													16
17	Counseling - Other													17
18	Home Health Aide and Homemaker													18
18.20	HH Aide & Homemaker - Cont. Home Care													18.20
19	Other													19
OTHER HOSPICE SERVICE COSTS														
20	Drugs, Biological and Infusion Therapy													20
20.30	Analgesics													20.31
20.31	Sedatives / Hypnotics													20.31
20.32	Other - Specify													20.32
21	Durable Medical Equipment/Oxygen													21
22	Patient Transportation													22
23	Imaging Services													23
24	Labs and Diagnostics													24
25	Medical Supplies													25
26	Outpatient Services (including E/R Dept.)													26
27	Radiation Therapy													27
28	Chemotherapy													28
29	Other													29
HOSPICE NONREIMBURSABLE SERVICE														
30	Bereavement Program Costs													30
31	Volunteer Program Costs													31
32	Fundraising													32
33	Other Program Costs													33
34	Total (sum of lines 1 thru 33)													34

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

HOSPICE COMPENSATION ANALYSIS EMPLOYEE BENEFITS (PAYROLL RELATED)						PROVIDER NO.: _____	PERIOD: FROM _____ TO _____		WORKSHEET K-2		
HOSPICE NO.: _____											
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
10.20	Nursing Care-Continuous Home Care										10.20
11	Physical Therapy										11
12	Occupational Therapy										12
13	Speech/ Language Pathology										13
14	Medical Social Services										14
15	Spiritual Counseling										15
16	Dietary Counseling										16
17	Counseling - Other										17
18	Home Health Aide and Homemaker										18
18.20	HH Aide & Homemaker - Cont. Home Care										18.20
19	Other										19
OTHER HOSPICE SERVICE COSTS											
20	Drugs Biological and Infusion Therapy										20
20.30	Analgesics										20.01
20.31	Sedatives / Hypnotics										20.02
20.32	Other - Specify										20.03
21	Durable Medical Equipment/ Oxygen										21
22	Patient Transportation										22
23	Imaging Services										23
24	Labs and Diagnostics										24
25	Medical Supplies										25
26	Outpatient Services (including E/R Dept.)										26
27	Radiation Therapy										27
28	Chemotherapy										28
29	Other										29
HOSPICE NONREIMBURSABLE SERVICE											
30	Bereavement Program Costs										30
31	Volunteer Program Costs										31
32	Fundraising										32
33	Other Program Costs										33
34	Total (sum of lines 1 thru 33)										34

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

HOSPICE COMPENSATION ANALYSIS CONTRACTED SERVICES/PURCHASED SERVICES	PROVIDER NO.: _____ HOSPICE NO.: _____	PERIOD: FROM _____ TO _____	WORKSHEET K-3
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	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
10.20	Nursing Care-Continuous Home Care									10.20
11	Physical Therapy									11
12	Occupational Therapy									12
13	Speech/ Language Pathology									13
14	Medical Social Services									14
15	Spiritual Counseling									15
16	Dietary Counseling									16
17	Counseling - Other									17
18	Home Health Aide and Homemaker									18
18.20	HH Aide & Homemaker - Cont. Home Care									18.20
19	Other									19
	OTHER HOSPICE SERVICE COSTS									
20	Drugs, Biological and Infusion Therapy									20
20.30	Analgesics									20.31
20.31	Sedatives / Hypnotics									20.31
20.32	Other - Specify									20.32
21	Durable Medical Equipment/Oxygen									21
22	Patient Transportation									22
23	Imaging Services									23
24	Labs and Diagnostics									24
25	Medical Supplies									25
26	Outpatient Services (including E/R Dept.)									26
27	Radiation Therapy									27
28	Chemotherapy									28
29	Other									29
	HOSPICE NONREIMBURSABLE SERVICE									
30	Bereavement Program Costs									30
31	Volunteer Program Costs									31
32	Fundraising									32
33	Other Program Costs									33
34	Total (sum of lines 1 thru 33)									34

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

COST ALLOCATION - HOSPICE GENERAL SERVICE COST					PROVIDER NO.: _____	PERIOD: FROM _____	WORKSHEET K-4, PART I			
					HOSPICE NO.: _____	TO _____				
COST CENTER DESCRIPTIONS	NET EXPENSES FOR COST ALLOCATION	CAPITAL RELATED COST		PLANT OPERATION & MAINT.	TRANS-PORTATION	VOLUNTEER SERVICES COORDINATOR	SUBTOTAL (cols. 0 - 5)	ADMINISTRATIVE & GENERAL	TOTAL (col. 5A ± col. 6)	
		BUILDINGS & FIXTURES	MOVABLE EQUIPMENT							
	0	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
10.20	Nursing Care-Continuous Home Care									10.20
11	Physical Therapy									11
12	Occupational Therapy									12
13	Speech/ Language Pathology									13
14	Medical Social Services - Direct									14
15	Spiritual Counseling									15
16	Dietary Counseling									16
17	Counseling - Other									17
18	Home Health Aide and Homemakers									18
18.20	HH Aide & Homemaker - Cont. Home Care									18.20
19	Other									19
OTHER HOSPICE SERVICE COSTS										
20	Drugs, Biologicals and Infusion									20
20.30	Analgesics									20.31
20.31	Sedatives / Hypnotics									20.31
20.32	Other - Specify									20.32
21	Durable Medical Equipment/Oxygen									21
22	Patient Transportation									22
23	Imaging Services									23
24	Labs and Diagnostics									24
25	Medical Supplies									25
26	Outpatient Services (including E/R Dept.)									26
27	Radiation Therapy									27
28	Chemotherapy									28
29	Other									29
HOSPICE NONREIMBURSABLE SERVICE										
30	Bereavement Program Costs									30
31	Volunteer Program Costs									31
32	Fundraising									32
33	Other Program Costs									33
34	Total (sum of lines 1 thru 33)									34

FORM CMS-2552-96 (05/2007) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3634.4)

COST ALLOCATION - HOSPICE STATISTICAL BASIS			PROVIDER NO.: _____	PERIOD: FROM _____ TO _____		WORKSHEET K-4, PART II		
			HOSPICE NO.: _____					
COST CENTER DESCRIPTIONS	CAPITAL RELATED COST		PLANT OPERATION & MAINT. (SQ. FT.)	TRANS- PORTATION (MILEAGE)	VOLUNTEER SERVICES COORDI- NATOR (HOURS)	RECONCIL- IATION	ADMINIS- TRATIVE & GENERAL (ACC. COST)	
	BUILDINGS & FIXTURES (SQ. FT.)	MOVABLE EQUIPMENT (\$ VALUE)						
	1	2						3
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
10.20	Nursing Care-Continuous Home Care							10.20
11	Physical Therapy							11
12	Occupational Therapy							12
13	Speech/ Language Pathology							13
14	Medical Social Services - Direct							14
15	Spiritual Counseling							15
16	Dietary Counseling							16
17	Counseling - Other							17
18	Home Health Aide and Homemakers							18
18.20	HH Aide & Homemaker - Cont. Home Care							18.20
19	Other							19
OTHER HOSPICE SERVICE COSTS								
20	Drugs, Biologicals and Infusion							20
20.30	Analgesics							20.31
20.31	Sedatives / Hypnotics							20.31
20.32	Other - Specify							20.32
21	Durable Medical Equipment/Oxygen							21
22	Patient Transportation							22
23	Imaging Services							23
34	Labs and Diagnostics							24
25	Medical Supplies							25
26	Outpatient Services (including E/R Dept.)							26
27	Radiation Therapy							27
28	Chemotherapy							28
29	Other							29
HOSPICE NONREIMBURSABLE SERVICE								
30	Bereavement Program Costs							30
31	Volunteer Program Costs							31
32	Fundraising							32
33	Other Program Costs							33
34	Cost To be Allocated (per Wkst. K-4, Part I)							34
35	Unit Cost Multiplier							35

FORM CMS-2552-96 (05/2007) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3634.4)

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS

PROVIDER NO.: _____
HOSPICE NO.: _____

PERIOD:
FROM _____
TO _____

WORKSHEET K-5,
PART I

HOSPICE COST CENTER (omit cents)	From Wkst. K-4 Part I, col. 7, line	HOSPICE TRIAL BALANCE (1) 0	OLD CAPITAL RELATED COSTS		NEW CAPITAL RELATED COSTS		EMPLOYEE BENEFITS 5	SUBTOTAL (cols. 0-5) 5A	ADMINIS- TRATIVE & GENERAL 6	MAIN- TENANCE & REPAIRS 7	OPERATION OF PLANT 8	
			BLDGS. & FIXTURES 1	MOVABLE EQUIPMENT 2	BLDGS. & FIXTURES 3	MOVABLE EQUIPMENT 4						
1	Administrative and General	6										1
2	Inpatient - General Care	7										2
3	Inpatient - Respite Care	8										3
4	Physician Services	9										4
5	Nursing Care	10										5
5.20	Nursing Care-Continuous Home Care	10.20										5.20
6	Physical Therapy	11										6
7	Occupational Therapy	12										7
8	Speech/ Language Pathology	13										8
9	Medical Social Services - Direct	14										9
10	Spiritual Counseling	15										10
11	Dietary Counseling	16										11
12	Counseling - Other	17										12
13	Home Health Aide and Homemakers	18										13
13.20	HH Aide & Homemaker - Cont. Home Care	18.20										13.20
14	Other	19										14
15	Drugs, Biologicals and Infusion	20										15
15.30	Analgesics	20.30										15.30
15.31	Sedatives / Hypnotics	20.31										15.31
15.32	Other - Specify	20.32										15.32
16	Durable Medical Equipment/Oxygen	21										16
17	Patient Transportation	22										17
18	Imaging Services	23										18
19	Labs and Diagnostics	24										19
20	Medical Supplies	25										20
21	Outpatient Services (including E/R Dept.)	26										21
22	Radiation Therapy	27										22
23	Chemotherapy	28										23
24	Other	29										24
25	Bereavement Program Costs	30										25
26	Volunteer Program Costs	31										26
27	Fundraising	32										27
28	Other Program Costs	33										28
29	Totals (sum of lines 1-28) (2)											29
30	Unit Cost Multiplier (see instructions)											30

(1) Column 0, line 29 must agree with Wkst. A, column 7, line 93.
 (2) Columns 0 through 27, line 29 must agree with the corresponding columns of Wkst. B, Part I, line 93.

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS

PROVIDER NO.: _____
HOSPICE NO.: _____

PERIOD:
FROM _____
TO _____

WORKSHEET K-5,
PART I (Cont.)

	CORF 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	
		9	10	11	12	13	14	15	16	17	18	
1	Administrative and General											1
2	Inpatient - General Care											2
3	Inpatient - Respite Care											3
4	Physician Services											4
5	Nursing Care											5
5.20	Nursing Care-Continuous Home Care											5.20
6	Physical Therapy											6
7	Occupational Therapy											7
8	Speech/ Language Pathology											8
9	Medical Social Services - Direct											9
10	Spiritual Counseling											10
11	Dietary Counseling											11
12	Counseling - Other											12
13	Home Health Aide and Homemakers											13
13.20	HH Aide & Homemaker - Cont. Home Care											13.20
14	Other											14
15	Drugs, Biologicals and Infusion											15
15.30	Analgesics											15.30
15.31	Sedatives / Hypnotics											15.31
15.32	Other - Specify											15.32
16	Durable Medical Equipment/Oxygen											16
17	Patient Transportation											17
18	Imaging Services											18
19	Labs and Diagnostics											19
20	Medical Supplies											20
21	Outpatient Services (including E/R Dept.)											21
22	Radiation Therapy											22
23	Chemotherapy											23
24	Other											24
25	Bereavement Program Costs											25
26	Volunteer Program Costs											26
27	Fundraising											27
28	Other Program Costs											28
29	Totals (sum of lines 1-28) (2)											29
30	Unit Cost Multiplier (see instructions)											30

- (1) Column 0, line 29 must agree with Wkst. A, column 7, line 93.
- (2) Columns 0 through 27, line 29 must agree with the corresponding columns of Wkst. B, Part I, line 93.

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS

PROVIDER NO.: _____ PERIOD: FROM _____ TO _____
 HOSPICE NO.: _____

WORKSHEET K-5, PART I (Cont.)

	HHA COST CENTER (omit cents)	OTHER GENERAL SERVICE	NON- PHYSICIAN ANES- THETISTS	NURSING SCHOOL	INTERNS & RESIDENTS		PARA- MEDICAL EDUCATION (SPECIFY)	SUBTOTAL (cols. 5a-24)	INTERN & RESIDENT COST & POST STEPDOWN ADJUST.	SUBTOTAL (cols. 25 ± 26)	ALLOCATED HOSPICE A&G (see Part II)	TOTAL HOSPICE COSTS (cols. 27 ± 28)
					SALARY & FRINGES	PROGRAM COSTS						
		19	20	21	22	23	24	25	26	27	28	29
1	Administrative and General											1
2	Inpatient - General Care											2
3	Inpatient - Respite Care											3
4	Physician Services											4
5	Nursing Care											5
5.20	Nursing Care-Continuous Home Care											5.20
6	Physical Therapy											6
7	Occupational Therapy											7
8	Speech/ Language Pathology											8
9	Medical Social Services - Direct											9
10	Spiritual Counseling											10
11	Dietary Counseling											11
12	Counseling - Other											12
13	Home Health Aide and Homemakers											13
13.20	HH Aide & Homemaker - Cont. Home Care											13.20
14	Other											14
15	Drugs, Biologicals and Infusion											15
15.30	Analgesics											15.30
15.31	Sedatives / Hypnotics											15.31
15.32	Other - Specify											15.32
16	Durable Medical Equipment/Oxygen											16
17	Patient Transportation											17
18	Imaging Services											18
19	Labs and Diagnostics											19
20	Medical Supplies											20
21	Outpatient Services (including E/R Dept.)											21
22	Radiation Therapy											22
23	Chemotherapy											23
24	Other											24
25	Bereavement Program Costs											25
26	Volunteer Program Costs											26
27	Fundraising											27
28	Other Program Costs											28
29	Totals (sum of lines 1-28) (2)											29
30	Unit Cost Multiplier (see instructions)											30

(1) Column 0, line 29 must agree with Wkst. A, column 7, line 93.
 (2) Columns 0 through 27, line 29 must agree with the corresponding columns of Wkst. B, Part I, line 93.

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS STATISTICAL BASIS					PROVIDER NO.: _____	PERIOD: FROM _____ TO _____		WORKSHEET K-5, PART II		
					HOSPICE NO.: _____					
HOSPICE COST CENTER	OLD CAPITAL RELATED COST		NEW 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)	BLDGS. & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (DOLLAR VALUE)						
	1	2	3	4	5	6A	6	7	8	
1	Administrative and General									1
2	Inpatient - General Care									2
3	Inpatient - Respite Care									3
4	Physician Services									4
5	Nursing Care									5
5.20	Nursing Care-Continuous Home Care									5.20
6	Physical Therapy									6
7	Occupational Therapy									7
8	Speech/ Language Pathology									8
9	Medical Social Services - Direct									9
10	Spiritual Counseling									10
11	Dietary Counseling									11
12	Counseling - Other									12
13	Home Health Aide and Homemakers									13
13.20	HH Aide & Homemaker - Cont. Home Care									13.20
14	Other									14
15	Drugs, Biologicals and Infusion									15
15.30	Analgesics									15.30
15.31	Sedatives / Hypnotics									15.31
15.32	Other - Specify									15.32
16	Durable Medical Equipment/Oxygen									16
17	Patient Transportation									17
18	Imaging Services									18
19	Labs and Diagnostics									19
20	Medical Supplies									20
21	Outpatient Services (including E/R Dept.)									21
22	Radiation Therapy									22
23	Chemotherapy									23
24	Other									24
25	Bereavement Program Costs									25
26	Volunteer Program Costs									26
27	Fundraising									27
28	Other Program Costs									28
29	Total (sum of lines 1 thru 28)									29
30	Total cost to be allocated									30
31	Unit Cost Multiplier (see instructions)									31

FORM CMS-2552-96 (05/2007) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3634.5-3634.8)

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS STATISTICAL BASIS					PROVIDER NO.: _____	PERIOD: FROM _____ TO _____		WORKSHEET K-5, PART II (Cont.)			
HHA COST CENTER					HOSPICE NO.: _____						
		LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSE-KEEPING (HOURS OF SERVICE)	DIETARY (MEALS SERVED)	CAFETERIA (MEALS SERVED)	MAIN-TENANCE OF PERSONNEL (NUMBER HOUSED)	NURSING ADMINISTRATION (DIRECT NURS. HRS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (TIME SPENT)	
		9	10	11	12	13	14	15	16	17	
1	Administrative and General										1
2	Inpatient - General Care										2
3	Inpatient - Respite Care										3
4	Physician Services										4
5	Nursing Care										5
5.20	Nursing Care-Continuous Home Care										5.20
6	Physical Therapy										6
7	Occupational Therapy										7
8	Speech/ Language Pathology										8
9	Medical Social Services - Direct										9
10	Spiritual Counseling										10
11	Dietary Counseling										11
12	Counseling - Other										12
13	Home Health Aide and Homemakers										13
13.20	HH Aide & Homemaker - Cont. Home Care										13.20
14	Other										14
15	Drugs, Biologicals and Infusion										15
15.30	Analgesics										15.30
15.31	Sedatives / Hypnotics										15.31
15.32	Other - Specify										15.32
16	Durable Medical Equipment/Oxygen										16
17	Patient Transportation										17
18	Imaging Services										18
19	Labs and Diagnostics										19
20	Medical Supplies										20
21	Outpatient Services (including E/R Dept.)										21
22	Radiation Therapy										22
23	Chemotherapy										23
24	Other										24
25	Bereavement Program Costs										25
26	Volunteer Program Costs										26
27	Fundraising										27
28	Other Program Costs										28
29	Total (sum of lines 1 thru 28)										29
30	Total cost to be allocated										30
31	Unit Cost Multiplier (see instructions)										31

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS STATISTICAL BASIS				PROVIDER NO.: _____	PERIOD: FROM _____ TO _____		WORKSHEET K-5, PART II (Cont.)	
HHA COST CENTER	SOCIAL SERVICE (TIME SPENT)	OTHER GENERAL SERVICE (SPECIFY)	NON-PHYSICIAN ANESTHETISTS (ASSIGNED TIME)	NURSING SCHOOL (ASSIGNED TIME)	INTERNS & RESIDENTS		PARA-MEDICAL EDUCATION (SPECIFY) (ASSIGNED TIME)	
					SALARY & FRINGES (ASSIGNED TIME)	PROGRAM COSTS (ASSIGNED TIME)		
	18	19	20	21	22	23	24	
1	Administrative and General							1
2	Inpatient - General Care							2
3	Inpatient - Respite Care							3
4	Physician Services							4
5	Nursing Care							5
5.20	Nursing Care-Continuous Home Care							5.20
6	Physical Therapy							6
7	Occupational Therapy							7
8	Speech/ Language Pathology							8
9	Medical Social Services - Direct							9
10	Spiritual Counseling							10
11	Dietary Counseling							11
12	Counseling - Other							12
13	Home Health Aide and Homemakers							13
13.20	HH Aide & Homemaker - Cont. Home Care							13.20
14	Other							14
15	Drugs, Biologicals and Infusion							15
15.30	Analgesics							15.30
15.31	Sedatives / Hypnotics							15.31
15.32	Other - Specify							15.32
16	Durable Medical Equipment/Oxygen							16
17	Patient Transportation							17
18	Imaging Services							18
19	Labs and Diagnostics							19
20	Medical Supplies							20
21	Outpatient Services (including E/R Dept.)							21
22	Radiation Therapy							22
23	Chemotherapy							23
24	Other							24
25	Bereavement Program Costs							25
26	Volunteer Program Costs							26
27	Fundraising							27
28	Other Program Costs							28
29	Total (sum of lines 1 thru 28)							29
30	Total cost to be allocated							30
31	Unit Cost Multiplier (see instructions)							31

APPORTIONMENT OF HOSPICE SHARED SERVICES	PROVIDER NO.: _____	PERIOD:	WORKSHEET K-5, PART III
	HOSPICE NO.: _____	FROM _____ 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	50			1
2	Occupational Therapy	51			2
3	Speech/Language Pathology	52			3
4	Drugs, Biologicals and Infusion	56			4
5	Durable Medical Equipment/Oxygen	67			5
6	Labs and Diagnostics	44			6
7	Medical Supplies	55			7
8	Outpatient Services (including E/R Dept.)	61			8
9	Radiation Therapy	41			9
10	Other	59			10
11	Totals (sum of lines 1-10)				11

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

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.