

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 (10-2012) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4057)

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Rev. 5

HOSPICE COMPENSATION ANALYSIS
SALARIES AND WAGES

PROVIDER CCN: _____

PERIOD: _____

WORKSHEET K-1

HOSPICE CCN: _____

FROM _____

TO _____

COST CENTER DESCRIPTIONS (omit cents)	ADMINIS- TRATOR	DIRECTOR	MEDICAL SOCIAL WORKERS	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 (10-2012) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4058)

HOSPICE COMPENSATION ANALYSIS EMPLOYEE BENEFITS (PAYROLL RELATED)				PROVIDER CCN: _____			PERIOD: FROM _____ TO _____		WORKSHEET K-2	
				HOSPICE CCN: _____						
COST CENTER DESCRIPTIONS (omit cents)	ADMINIS-TRATOR	DIRECTOR	MEDICAL SOCIAL WORKERS	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 2

HOSPICE COMPENSATION ANALYSIS CONTRACTED SERVICES/PURCHASED SERVICES				PROVIDER CCN: _____ HOSPICE CCN: _____			PERIOD: FROM _____ TO _____		WORKSHEET K-3	
COST CENTER DESCRIPTIONS (omit cents)	ADMINIS- TRATOR	DIRECTOR	MEDICAL SOCIAL WORKERS	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 (10-2012) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4060)

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 (09-2013) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4061)

COST ALLOCATION - HOSPICE STATISTICAL BASIS			PROVIDER CCN: _____	PERIOD: _____			WORKSHEET K-4,
			HOSPICE CCN: _____	FROM _____			PART II
			TO _____				
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-Bldg and Fixt.						1
2	Capital Related Costs-Movable Equip.						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						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	Cost To be Allocated (per Wkst. K-4, Part I)							39
40	Unit Cost Multiplier							40

FORM CMS-2552-10 (10-2012) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4061)

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34	Totals (sum of lines 1-33) (2)									34
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.

FORM CMS-2552-10 (09-2013) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4062.1)

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS STATISTICAL BASIS	PROVIDER CCN: _____ HOSPICE CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET K-5, PART II
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PART II - ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS - STATISTICAL BASIS

HOSPICE COST CENTER	CAPITAL RELATED COST		EMPLOYEE BENEFITS <i>DEPARTMENT</i> (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							4
1 Administrative and General									1
2 Inpatient - General Care									2
3 Inpatient - Respite Care									3
4 Physician Services									4
5 Nursing Care									5
6 Nursing Care-Continuous Home Care									6
7 Physical Therapy									7
8 Occupational Therapy									8
9 Speech/ Language Pathology									9
10 Medical Social Services									10
11 Spiritual Counseling									11
12 Dietary Counseling									12
13 Counseling - Other									13
14 Home Health Aide and Homemaker									14
15 HH Aide & Homemaker - Cont. Home Care									15
16 Other									16
17 Drugs, Biological and Infusion Therapy									17
18 Analgesics									18
19 Sedatives / Hypnotics									19
20 Other - Specify									20
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
30 Bereavement Program Costs									30
31 Volunteer Program Costs									31
32 Fundraising									32

33	Other Program Costs								33
34	Totals (sum of lines 1-33) (2)								34
35	Total cost to be allocated								35
36	Unit Cost Multiplier (see instructions)								36

FORM CMS-2552-10 (09-2013) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4062.2)

Rev. 4

40-641

33	Other Program Costs										33
34	Totals (sum of lines 1-33) (2)										34
35	Total cost to be allocated										35
36	Unit Cost Multiplier (see instructions)										36

FORM CMS-2552-10 (09-2013) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4062.2)

33	Other Program Costs								33
34	Totals (sum of lines 1-33) (2)								34
35	Total cost to be allocated								35
36	Unit Cost Multiplier (see instructions)								36

FORM CMS-2552-10 (10-2012) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4062.2)

Rev. 3

40-643

APPORTIONMENT OF HOSPICE SHARED SERVICES	PROVIDER CCN: _____	PERIOD:	WORKSHEET K-5, PART III
	HOSPICE CCN: _____	FROM _____	

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	66			1
2	Occupational Therapy	67			2
3	Speech/ Language Pathology	68			3
4	Drugs, Biological and Infusion Therapy	73			4
5	Durable Medical Equipment/Oxygen	96			5
6	Labs and Diagnostics	60			6
7	Medical Supplies	71			7
8	Outpatient Services (including E/R Dept.)	93			8
9	Radiation Therapy	55			9
10	Other	76			10
11	Totals (sum of lines 1-10)				11

CALCULATION OF HOSPICE PER DIEM COST	PROVIDER CCN: _____	PERIOD: FROM _____	WORKSHEET K-6
	HOSPICE CCN: _____	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.