

ANALYSIS OF SNF - BASED HOSPICE COST			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 (col. 1-5)	RECLAS- SIFICATION (Increase/ Decrease)	SUBTOTAL	ADJUST- MENTS (Increase/ Decrease)	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-Moveable 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	<i>Nursing Care- Continuous Home Care</i>											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	<i>HH Aide & Homemaker - Cont. Home Care</i>											18.20
19	Other											19
OTHER HOSPICE SERVICE COSTS												
20	Drugs, Biological and Infusion Therapy											20
20.30	<i>Analgesics</i>											20.30
20.31	<i>Sedative/Hypnotics</i>											20.31
20.32	<i>Other - Specify</i>											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 (incl. E/R Dept.)											26
27	Radiation Therapy											27
28	Chemotherapy											28
29	Other											29
HOSPICE NONREIMBURSABLE SERV.												
30	Bereavement Program Costs											30
31	Volunteer Program Costs											31
32	Fundraising											32
33	Other Program Costs											33
34	Total											34

FORM CMS-2540-96 (10-08) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMSA PUB. 15-II, SECTION 3565)

HOSPICE COMPENSATION ANALYSIS SALARIES AND WAGES		PROVIDER NO:			HOSPICE NO:		PERIOD: FROM _____ TO _____		WORKSHEET K-1	
		ADMINIS TRATOR	DIRECTOR	SOCIAL SERVICES	SUPER- VISORS	NURSES	TOTAL THERAPISTS	AIDES	ALL OTHER	TOTAL (1)
COST CENTER DESCRIPTIONS (omit cents)		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-Moveable 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	<i>Nursing Care- Continuous Home Care</i>									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	<i>HH Aide & Homemaker - Cont. Home Care</i>									18.20
19	Other									19
OTHER HOSPICE SERVICE COSTS										
20	Drugs, Biological and Infusion Therapy									20
20.30	<i>Analgesics</i>									20.30
20.31	<i>Sedative/Hypnotics</i>									20.31
20.32	<i>Other - Specify</i>									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 (incl. E/R Dept.)									26
27	Radiation Therapy									27
28	Chemotherapy									28
29	Other									29
HOSPICE NONREIMBURSABLE SERV.										
30	Bereavement Program Costs									30
31	Volunteer Program Costs									31
32	Fundraising									32
33	Other Program Costs									33
34	Total									34

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

FORM CMS-2540-96 (10-08) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3566)

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-Moveable 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	<i>Nursing Care- Continuous Home Care</i>										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	<i>HH Aide & Homemaker - Cont. Home Care</i>										18.20
19	Other										19
OTHER HOSPICE SERVICE COSTS											
20	Drugs Biological and Infusion Therapy										20
20.30	<i>Analgesics</i>										20.30
20.31	<i>Sedative/Hypnotics</i>										20.31
20.32	<i>Other - Specify</i>										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 (incl. E/R Dept.)										26
27	Radiation Therapy										27
28	Chemotherapy										28
29	Other										29
HOSPICE NONREIMBURSABLE SERV.											
30	Bereavement Program Costs										30
31	Volunteer Program Costs										31
32	Fundraising										32
33	Other Program Costs										33
34	Total										34

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

FORM CMS-2540-96 (10-08 (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMSA PUB. 15-II, SECTION 3567)

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-Moveable 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	<i>Nursing Care- Continuous Home Care</i>										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	<i>HH Aide & Homemaker - Cont. Home Care</i>										18.20
19	Other										19
OTHER HOSPICE SERVICE COSTS											
20	Drugs Biological and Infusion Therapy										20
20.30	<i>Analgesics</i>										20.30
20.31	<i>Sedative/Hypnotics</i>										20.31
20.32	<i>Other - Specify</i>										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 (incl. E/R Dept.)										26
27	Radiation Therapy										27
28	Chemotherapy										28
29	Other										29
HOSPICE NONREIMBURSABLE SERV.											
30	Bereavement Program Costs										30
31	Volunteer Program Costs										31
32	Fundraising										32
33	Other Program Costs										33
34	Total										34

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

FORM CMS-2540-96 (10-08 (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMSA PUB. 15-II, SECTION 3567)

HOSPICE COMPENSATION ANALYSIS CONTRACTED SERVICES / PURCHASED SERVICES COST CENTER DESCRIPTIONS (omit cents)		PROVIDER NO:		HOSPICE NO:		PERIOD: FROM _____ TO _____		WORKSHEET K-3			
		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-Moveable 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	<i>Nursing Care- Continuous Home Care</i>										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	<i>HH Aide & Homemaker - Cont. Home Care</i>										18.20
19	Other										19
	OTHER HOSPICE SERVICE COSTS										
20	Drugs, Biological and Infusion Therapy										20
20.30	<i>Analgesics</i>										20.30
20.31	<i>Sedative/Hypnotics</i>										20.31
20.32	<i>Other - Specify</i>										20.32
21	Durable Medical Equipment/Oxyger										21
22	Patient Transportation										22
23	Imaging Services										23
24	Labs and Diagnostics										24
25	Medical Supplies										25
26	Outpatient Services (incl. E/R Dept.)										26
27	Radiation Therapy										27
28	Chemotherapy										28
29	Other										29
	HOSPICE NONREIMBURSABLE SERV.										
30	Bereavement Program Costs										30
31	Volunteer Program Costs										31
32	Fundraising										32
33	Other Program Costs										33
34	Total										34

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

FORM CMS-2540-96 (10-08) INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3568)

COST ALLOCATION - HOSPICE GENERAL SERVICE COST		PROVIDER NO:		HOSPICE NO:		PERIOD: FROM _____ TO _____		WORKSHEET K-4 PART I		
COST CENTER DESCRIPTIONS	FR. WKST. K COL. 10: NET EXPENSES FOR COST ALLOC. (1)	CAPITAL RELATED COST BLDG & FIXTURES	CAPITAL RELATED COST MOVABLE EQUIPMENT	PLANT OPERATION & MAINT.	PORTATION	VOLUNTEER SERV. COORDI- NATOR	SUBTOTAL (col. 0 - 5)	ADMINIS- TRATIVE & GENERAL	TOTAL	
	0	1	2	3	4	5	5A	6	7	
GENERAL SERVICE COST CENTERS										
1										1
2										2
3										3
4										4
5										5
6										6
INPATIENT CARE SERVICE										
7										7
8										8
VISITING SERVICES										
9										9
10										10
10.20										10.20
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
18.20										18.20
19										19
OTHER HOSPICE SERVICE COSTS										
20										20
20.30										20.30
20.31										20.31
20.32										20.32
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
HOSPICE NONREIMBURSABLE SERV.										
30										30
31										31
32										32
33										33
34										34

(1) Column 0, line 29 must agree with Wkst. A, column 7, line 55

FORM CMS-2540-96 (10-08) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3569)

COST ALLOCATION - HOSPICE STATISTICAL BASIS		PROVIDER NO:		HOSPICE NO:		PERIOD: FROM _____ TO _____		WORKSHEET K-4 PART II	
		CAPITAL RELATED COST BLDG & FIXTURES (SQ. FT.)	CAPITAL RELATED COST MOVABLE EQUIPMENT \$ VALUE	PLANT OPERATION & MAINT. (SQ. FT.)	TRANS- PORTATION MILEAGE	VOLUNTEER SERV. COORDI- NATOR (HOURS)	RECONCI- LIATION	ADMINIS- TRATIVE & GENERAL (ACC. COST)	
COST CENTER DESCRIPTIONS		1	2	3	4	5	6A	6	
GENERAL SERVICE COST CENTERS									
1	Capital Related Costs-Buildings and Fixtures								1
2	Capital Related Costs-Moveable 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	<i>Nursing Care- Continuous Home Care</i>								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	<i>HH Aide & Homemaker - Cont. Home Care</i>								18.20
19	Other								19
OTHER HOSPICE SERVICE COSTS									
20	Drugs, Biologicals and Infusion								20
20.30	<i>Analgesics</i>								20.30
20.31	<i>Sedative/Hypnotics</i>								20.31
20.32	<i>Other - Specify</i>								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 (incl. E/R Dept.)								26
27	Radiation Therapy								27
28	Chemotherapy								28
29	Other								29
HOSPICE NONREIMBURSABLE SERV.									
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 CNS-2540-96 (10-08) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3569)

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS		PROVIDER NO.:		PERIOD		WORKSHEET K-5, PART I		
		HOSPICE NO.:		FROM: _____	TO: _____	SUBTOTAL (cols. 0-3)	ADMINIS-TRATIVE & GENERAL	
HOSPICE COST CENTER (omit cents)	From Wkst. K-4 Part I, col. 6, line -	HOSPICE TRIAL BALANCE (1)	CAPITAL RELATED BLDGS. & FIXTURES	CAPITAL RELATED MOVABLE EQUIPMENT	EMPLOYEE BENEFITS			
		0	1	2	3	4a	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	<i>Nursing Care- Continuous Home Care</i>	<i>10.20</i>						<i>5.20</i>
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	<i>HH Aide & Homemaker - Cont. Home Care</i>	<i>18.20</i>						<i>13.20</i>
14	Other	19						14
15	Drugs, Biologicals and Infusior	20						15
15.30	<i>Analgesics</i>	<i>20.30</i>						<i>15.30</i>
15.31	<i>Sedative/Hypnotics</i>	<i>20.31</i>						<i>15.31</i>
15.32	<i>Other - Specify</i>	<i>20.32</i>						<i>15.32</i>
16	Durable Medical Equipment/Oxyger	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 (incl. 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:							30

(2) Columns 0 through 16 , line 29 must agree with the corresponding columns of Wkst. B, Part I, line 55

FORM CMS-2540-96 (10-08) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3570.1)

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS		PROVIDER NO.:		PERIOD		WORKSHEET K-5, Part I (Cont.)		
		HOSPICE NO.:		FROM: _____	TO: _____	CENTRAL SERVICES & SUPPLY	PHARMACY	
HOSPICE COST CENTER (omit cents)	PLANT OPERATION MAINTENANCE & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSE KEEPING	DIETARY	NURSING ADMINISTRATION			
	5	6	7	8	9	10	11	
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	<i>Nursing Care - Continuous Home Care</i>							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	<i>HH Aide & Homemaker - Cont. Home Care</i>							13.20
14	Other							14
15	Drugs, Biologicals and Infusion							15
15.30	<i>Analgesics</i>							15.30
15.31	<i>Sedative/Hypnotics</i>							15.31
15.32	<i>Other - Specify</i>							15.32
16	Durable Medical Equipment/Oxyger							16
17	Patient Transportation							17
18	Imaging Services							18
19	Labs and Diagnostics							19
20	Medical Supplies							20
21	Outpatient Services (incl. 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:							30

FORM CMS-2540-96 (10-08) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3570.1)

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS		PROVIDER NO.:		PERIOD		WORKSHEET K-5, Part I (Cont.)		
		HOSPICE NO.:		FROM: _____				
				TO: _____				
HOSPICE COST CENTER (omit cents)	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	INTERNS & RESIDENTS	OTHER GENERAL SERVICE	SUBTOTAL (Sum of Columns 4a through 15)	ALLOCATED HOSPICE A&G (see Part II)	TOTAL HOSPICE COSTS	
	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	<i>Nursing Care- Continuous Home Care</i>							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	<i>HH Aide & Homemaker - Cont. Home Care</i>							13.20
14	Other							14
15	Drugs, Biologicals and Infusior							15
15.30	<i>Analgesics</i>							15.30
15.31	<i>Sedative/Hypnotics</i>							15.31
15.32	<i>Other - Specify</i>							15.32
16	Durable Medical Equipment/Oxyger							16
17	Patient Transportation							17
18	Imaging Services							18
19	Labs and Diagnostics							19
20	Medical Supplies							20
21	Outpatient Services (incl. 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:							30

FORM CMS-2540-96 (10-08) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3570.1)

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS		PROVIDER NO.:		PERIOD		WORKSHEET K-5, PART II	
		HOSPICE NO.:		FROM: _____	TO: _____	RECONCILIATION	ADMINISTRATIVE & GENERAL (Accum. Cost)
HOSPICE COST CENTER (omit cents)			CAPITAL RELATED BLDGS. & FIXTURES (Square Feet)	CAPITAL RELATED MOVABLE EQUIPMENT (Dollar Value)	EMPLOYEE BENEFITS (Gross Salaries)	4a	4
			1	2	3		
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	<i>Nursing Care- Continuous Home Care</i>						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	<i>HH Aide & Homemaker - Cont. Home Care</i>						13.20
14	Other						14
15	Drugs, Biologicals and Infusion						15
15.30	<i>Analgesics</i>						15.30
15.31	<i>Sedative/Hypnotics</i>						15.31
15.32	<i>Other - Specify</i>						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 (incl. 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						30

FORM CMS-2540-96 (10-08) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3570.2)

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS		PROVIDER NO.:			PERIOD FROM: _____ TO: _____		WORKSHEET K-5, Part II (Cont.)		
HOSPICE COST CENTER (omit cents)	PLANT OPERATION MAINTENANCE & REPAIRS (Square Feet)	LAUNDRY & LINEN SERVICE (Pounds of Laundry)	HOUSE KEEPING (Hours of Service)	DIETARY (Meals Served)	NURSING ADMINISTRATION (Direct Nursing Hours)	CENTRAL SERVICES & SUPPLY (Costed Requisitions)	PHARMACY (Costed Requisitions)		
	5	6	7	8	9	10	11		
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	<i>Nursing Care- Continuous Home Care</i>								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	<i>HH Aide & Homemaker - Cont. Home Care</i>								13.20
14	Other								14
15	Drugs, Biologicals and Infusion								15
15.30	<i>Analgesics</i>								15.30
15.31	<i>Sedative/Hypnotics</i>								15.31
15.32	<i>Other - Specify</i>								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 (incl. 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								30

FORM CMS-2540-96 (10-08) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3570.2)

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS		PROVIDER NO.:			PERIOD FROM: _____ TO: _____		WORKSHEET K-5, Part II (Cont.)	
HOSPICE COST CENTER (omit cents)		MEDICAL RECORDS & LIBRARY (Time Spent)	SOCIAL SERVICE (Time Spent)	INTERNS & RESIDENTS (Assigned Time)	OTHER GENERAL SERVICE (Specify)			
		12	13	14	15			
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	<i>Nursing Care- Continuous Home Care</i>							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	<i>HH Aide & Homemaker - Cont. Home Care</i>							13.20
14	Other							14
15	Drugs, Biologicals and Infusion							15
15.30	<i>Analgesics</i>							15.30
15.31	<i>Sedative/Hypnotics</i>							15.31
15.32	<i>Other - Specify</i>							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 (incl. 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							30

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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		Facility Cost From Worksheet K-5, Part I		Cost to Charge Ratio From Worksheet C, Col. 3		Total Hospice Charges (From Provider Records)	Hospice Shared Ancillary Costs (col. 4 x col. 5)	Total Hospice Cost (col. 2 and 6)
		Line:	Amount:	Line :	Ratio			
		1	2	3	4			
ANCILLARY SERVICE COST CENTERS								
1	Physical Therapy	6		25				1
2	Occupational Therapy	7		26				2
3	Speech/ Language Pathology	8		27				3
4	Drugs, Biologicals and Infusion	15		30				4
5	Labs and Diagnostics	19		22				5
6	Medical Supplies	20		29				6
7	Radiation Therapy	22		21				7
8	Other	24		33				8
9	Total (sum of lines 1-8)							9

FORM CMS-2540-96 (10-08) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3570.3)

CALCULATION OF PER DIEM COST	PROVIDER NO. _____	PERIOD: FROM _____ TO _____	WORKSHEET K-6
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COMPUTATION OF PER DIEM COST		TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		1	2	3	4	
1	Total cost (Worksheet K, line 34 less line 33, col. 7)					1
2	Total Unduplicated Days (Worksheet S-8, line 5, col. 6)					2
3	Average cost per diem (line 1 divided by line 2)					3
4	Unduplicated Medicare Days (Worksheet S-8, line 5, col. 1)					4
5	Average Medicare cost (line 3 times line 4)					5
6	Unduplicated Medicaid Days (Worksheet S-8, line 5, col. 2)					6
7	Average Medicaid cost (line 3 times line 6)					7
8	Unduplicated SNF days (Worksheet S-8, line 5, col. 3)					8
9	Average SNF cost (line 3 times line 8)					9
10	Unduplicated NF days (Worksheet S-8, line 5, col. 4)					10
11	Average NF cost (line 3 times line 10)					11
12	Other Unduplicated days (Worksheet S-8, line 5, col. 5)					12
13	Average cost for other days (line 3 times line 12)					13
14	Total cost (see instructions)					14
15	Total days (see instructions)					15