

ANALYSIS OF PROVIDER - BASED HOSPICE COSTS

PROVIDER CCN:

PERIOD :  
FROM \_\_\_\_\_  
TO \_\_\_\_\_

WORKSHEET K

*HOSPICE CCN:*

COST CENTER DESCRIPTIONS	SALARIES ( from Wkst. K-1 )	EMPLOYEE BENEFITS ( from Wkst. K-2 )	TRANSPOR- TATION ( see instruc. )	CON- TRACTED SERVICES ( from Wkst. K-3 )	OTHER	TOTAL ( cols. 1 through 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
<b>GENERAL SERVICE COST CENTERS</b>										
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
<b>INPATIENT CARE SERVICE</b>										
7 Inpatient - General Care										7
8 Inpatient - Respite Care										8
<b>VISITING SERVICES</b>										
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
<b>OTHER HOSPICE SERVICE COSTS</b>										
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
<b>HOSPICE NONREIMBURSABLE SERVICE</b>										
35 Bereavement Program Costs										35
36 Volunteer Program Costs										36
37 Fundraising										37
38 Other Program Costs										38
39 Total (sum of lines 1 through 38)										39

HOSPICE COMPENSATION ANALYSIS  
SALARIES AND WAGES

PROVIDER CCN:

HOSPICE CCN:

PERIOD :

FROM \_\_\_\_\_

TO \_\_\_\_\_

WORKSHEET K-1

COST CENTER DESCRIPTIONS	ADMINIS-TRATOR	DIRECTOR	SOCIAL SERVICES	SUPER-VISORS	NURSES	TOTAL THERAPISTS	AIDES	ALL OTHER	TOTAL (1)	
	1	2	3	4	5	6	7	8	9	
<b>GENERAL SERVICE COST CENTERS</b>										
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
<b>INPATIENT CARE SERVICE</b>										
7 Inpatient - General Care										7
8 Inpatient - Respite Care										8
<b>VISITING SERVICES</b>										
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
<b>OTHER HOSPICE SERVICE COSTS</b>										
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
<b>HOSPICE NONREIMBURSABLE SERVICE</b>										
35 Bereavement Program Costs										35
36 Volunteer Program Costs										36
37 Fundraising										37
38 Other Program Costs										38
39 Total (sum of lines 1 through 38)										39

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

HOSPICE COMPENSATION ANALYSIS  
EMPLOYEE BENEFITS (PAYROLL RELATED)

PROVIDER CCN:

PERIOD :  
FROM \_\_\_\_\_  
TO \_\_\_\_\_

WORKSHEET K-2

*HOSPICE CCN:*

COST CENTER DESCRIPTIONS	ADMINIS-TRATOR	DIRECTOR	SOCIAL SERVICES	SUPER-VISORS	NURSES	TOTAL THERAPISTS	AIDES	ALL OTHER	TOTAL (1)
	1	2	3	4	5	6	7	8	9
<b>GENERAL SERVICE COST CENTERS</b>									
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
<b>INPATIENT CARE SERVICE</b>									
7 Inpatient - General Care									7
8 Inpatient - Respite Care									8
<b>VISITING SERVICES</b>									
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
<b>OTHER HOSPICE SERVICE COSTS</b>									
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
<b>HOSPICE NONREIMBURSABLE SERVICE</b>									
35 Bereavement Program Costs									35
36 Volunteer Program Costs									36
37 Fundraising									37
38 Other Program Costs									38
39 Total (sum of lines 1 through 38)									39

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

HOSPICE COMPENSATION ANALYSIS  
 CONTRATED SERVICES / PURCHASED SERVICES

PROVIDER CCN:

*HOSPICE CCN:*

PERIOD :  
 FROM \_\_\_\_\_  
 TO \_\_\_\_\_

WORKSHEET K-3

COST CENTER DESCRIPTIONS	ADMINIS TRATOR	DIRECTOR	SOCIAL SERVICES	SUPER-VISORS	NURSES	TOTAL THERAPISTS	AIDES	ALL OTHER	TOTAL (1)		
	1	2	3	4	5	6	7	8	9		
<b>GENERAL SERVICE COST CENTERS</b>											
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
<b>INPATIENT CARE SERVICE</b>											
7 Inpatient - General Care											7
8 Inpatient - Respite Care											8
<b>VISITING SERVICES</b>											
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
<b>OTHER HOSPICE SERVICE COSTS</b>											
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
<b>HOSPICE NONREIMBURSABLE SERVICE</b>											
35 Bereavement Program Costs											35
36 Volunteer Program Costs											36
37 Fundraising											37
38 Other Program Costs											38
39 Total (sum of lines 1 through 38)											39

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

COST ALLOCATION - HOSPICE  
GENERAL SERVICE COST

PROVIDER CCN:

HOSPICE CCN:

PERIOD :

FROM \_\_\_\_\_  
TO \_\_\_\_\_

WORKSHEET K-4  
PART I

COST CENTER DESCRIPTIONS	NET EXPENSES FOR COST ALLOC. (1) ( from Wkst. K, col. 10 )	CAPITAL RELATED COST		PLANT OPERATION & MAINT.	TRANS-PORTATION	VOLUNTEER SERVICE COORDI-NATOR	SUBTOTAL ( cols. 0 through 5 )	ADMINIS-TRATIVE & GENERAL	TOTAL
		BUILDS. & FIXTURES	MOVABLE EQUIPMENT						
	0	1	2	3	4	5	5A	6	7
<b>GENERAL SERVICE COST CENTERS</b>									
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
<b>INPATIENT CARE SERVICE</b>									
7 Inpatient - General Care									7
8 Inpatient - Respite Care									8
<b>VISITING SERVICES</b>									
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
<b>OTHER HOSPICE SERVICE COSTS</b>									
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
<b>HOSPICE NONREIMBURSABLE SERVICE</b>									
35 Bereavement Program Costs									35
36 Volunteer Program Costs									36
37 Fundraising									37
38 Other Program Costs									38
39 Total (sum of lines 1 through 38)									39

COST ALLOCATION - HOSPICE  
STATISTICAL BASIS

PROVIDER CCN:

HOSPICE CCN:

PERIOD :

FROM \_\_\_\_\_  
TO \_\_\_\_\_

WORKSHEET K-4  
PART II

COST CENTER DESCRIPTIONS	CAPITAL RELATED COST		PLANT OPERATION & MAINT. ( Square Feet )	TRANS-PORTATION ( Mileage )	VOLUNTEER SERVICE COORDINATOR ( Hours )	RECONCI-LIATION	ADMINIS-TRATIVE & GENERAL ( Accumulated Cost )	TOTAL
	BUILDS. & FIXTURES ( Square Feet )	MOVABLE EQUIPMENT ( Dollar Value or Square Feet )						
	1	2	3	4	5	6A	6	7
<b>GENERAL SERVICE COST CENTERS</b>								
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
<b>INPATIENT CARE SERVICE</b>								
7 Inpatient - General Care								7
8 Inpatient - Respite Care								8
<b>VISITING SERVICES</b>								
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
<b>OTHER HOSPICE SERVICE COSTS</b>								
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
<b>HOSPICE NONREIMBURSABLE SERVICE</b>								
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, Pt. I)								39
40 Unit Cost Multiplier								40

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS			PROVIDER CCN: <i>HOSPICE CCN:</i>	PERIOD : FROM _____ TO _____	WORKSHEET K-5, PART I			
HOSPICE COST CENTER (1)	From Wkst. K-4, Pt. I, col. 7, line -	HOSPICE TRIAL BALANCE	CAPITAL RELATED		EMPLOYEE BENEFITS	SUBTOTAL ( cols. 0 through 3 )	ADMINISTRATIVE & GENERAL	
			BLDGS. & FIXTURES	MOVABLE EQUIPMENT				
		0	1	2	3	3A	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
6	Nursing Care- Continuous Home Care	11						6
7	Physical Therapy	12						7
8	Occupational Therapy	13						8
9	Speech/ Language Pathology	14						9
10	Medical Social Services - Direct	15						10
11	Spiritual Counseling	16						11
12	Dietary Counseling	17						12
13	Counseling - Other	18						13
14	Home Health Aide and Homemakers	19						14
15	HH Aide & Homemaker - Cont. Home Care	20						15
16	Other	21						16
17	Drugs, Biologicals and Infusion	22						17
18	Analgesics	23						18
19	Sedative/Hypnotics	24						19
20	Other - Specify	25						20
21	Durable Medical Equipment/Oxygen	26						21
22	Patient Transportation	27						22
23	Imaging Services	28						23
24	Labs and Diagnostics	29						24
25	Medical Supplies	30						25
26	Outpatient Services (incl. E/R Dept.)	31						26
27	Radiation Therapy	32						27
28	Chemotherapy	33						28
29	Other	34						29
30	Bereavement Program Costs	35						30
31	Volunteer Program Costs	36						31
32	Fundraising	37						32
33	Other Program Costs	38						33
34	Totals (sum of lines 1 through 33)							34
35	Unit Cost Multiplier							35

(1) Columns 0 through 16, line 34 must agree with the corresponding columns of Wkst. B, Part I, line 83.

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS		PROVIDER CCN: <i>HOSPICE CCN:</i>			PERIOD : FROM _____ TO _____		WORKSHEET K-5 Part I	
HOSPICE COST CENTER (1)	PLANT OPERATION MAINTENANCE & REPAIRS 5	LAUNDRY & LINEN SERVICE 6	HOUSE-KEEPING 7	DIETARY 8	NURSING ADMINIS-TRATION 9	CENTRAL SERVICES & SUPPLY 10	PHARMACY 11	
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 - Direct							10
11	Spiritual Counseling							11
12	Dietary Counseling							12
13	Counseling - Other							13
14	Home Health Aide and Homemakers							14
15	HH Aide & Homemaker - Cont. Home Care							15
16	Other							16
17	Drugs, Biologicals and Infusion							17
18	Analgesics							18
19	Sedative/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 (incl. 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 through 33)							34
35	Unit Cost Multiplier							35

(1) Columns 0 through 16, line 34 must agree with the corresponding columns of Wkst. B, Part I, line 83.



ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS		PROVIDER CCN: <i>HOSPICE CCN:</i>			PERIOD : FROM _____ TO _____		WORKSHEET K-5 Part I	
HOSPICE COST CENTER (1)	MEDICAL RECORDS & LIBRARY 12	SOCIAL SERVICE 13	NURSING & ALLIED HEALTH EDUCATION 14	OTHER GENERAL SERVICE 15	SUBTOTAL (sum of cols. 3A through 15 ) 16	ALLOCATED HOSPICE A & G (see Pt. II) 17	TOTAL HOSPICE COSTS 18	
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 - Direct							10
11	Spiritual Counseling							11
12	Dietary Counseling							12
13	Counseling - Other							13
14	Home Health Aide and Homemakers							14
15	HH Aide & Homemaker - Cont. Home Care							15
16	Other							16
17	Drugs, Biologicals and Infusion							17
18	Analgesics							18
19	Sedative/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 (incl. 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 through 33)							34
35	Unit Cost Multiplier							35

(1) Columns 0 through 16, line 34 must agree with the corresponding columns of Wkst. B, Part I, line 83.

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS - STATISTICAL BASIS		PROVIDER CCN:  <i>HOSPICE CCN:</i>		PERIOD : FROM _____ TO _____		WORKSHEET K-5, PART II	
HOSPICE COST CENTER (1)		CAPITAL RELATED BLDGS. & FIXTURES ( Square Feet )	CAPITAL RELATED MOVABLE EQUIPMENT ( Dollar Value )	EMPLOYEE BENEFITS ( Gross Salaries )	RECONCIL- IATION 4A	ADMINIS- TRATIVE & GENERAL ( Accumulated Cost )	
		1	2	3		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 - Direct						10
11	Spiritual Counseling						11
12	Dietary Counseling						12
13	Counseling - Other						13
14	Home Health Aide and Homemakers						14
15	HH Aide & Homemaker - Cont. Home Care						15
16	Other						16
17	Drugs, Biologicals and Infusion						17
18	Analgesics						18
19	Sedative/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 (incl. 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 through 33)						34
35	Total cost to be allocated						35
36	Unit Cost Multiplier						36

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS - STATISTICAL BASIS		PROVIDER CCN:  <i>HOSPICE CCN:</i>			PERIOD : FROM _____ TO _____		WORKSHEET K-5 PART II		
HOSPICE COST CENTER (1)		PLANT OPERATION MAINTENANCE & REPAIRS ( Square Feet )	LAUNDRY & LINEN SERVICE ( Pounds of Laundry )	HOUSE KEEPING ( Hours of Service )	DIETARY ( Meals Served )	NURSING ADMINIS- TRATION ( 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
6	Nursing Care- Continuous Home Care								6
7	Physical Therapy								7
8	Occupational Therapy								8
9	Speech/ Language Pathology								9
10	Medical Social Services - Direct								10
11	Spiritual Counseling								11
12	Dietary Counseling								12
13	Counseling - Other								13
14	Home Health Aide and Homemakers								14
15	HH Aide & Homemaker - Cont. Home Care								15
16	Other								16
17	Drugs, Biologicals and Infusion								17
18	Analgesics								18
19	Sedative/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 (incl. 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 through 33)								34
35	Total cost to be allocated								35
36	Unit Cost Multiplier								36

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS - STATISTICAL BASIS		PROVIDER CCN: <i>HOSPICE CCN:</i>			PERIOD : FROM _____ TO _____		WORKSHEET K-5 PART II	
HOSPICE COST CENTER (1)		MEDICAL RECORDS & LIBRARY ( Time Spent )	SOCIAL SERVICE ( Time Spent )	NURSING & ALLIED HEALTH EDUCATION ( Assigned Time )	OTHER GENERAL SERVICE ( Specify )	SUBTOTAL	ALLOCATED HOSPICE A&G	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
6	Nursing Care- Continuous Home Care							6
7	Physical Therapy							7
8	Occupational Therapy							8
9	Speech/ Language Pathology							9
10	Medical Social Services - Direct							10
11	Spiritual Counseling							11
12	Dietary Counseling							12
13	Counseling - Other							13
14	Home Health Aide and Homemakers							14
15	HH Aide & Homemaker - Cont. Home Care							15
16	Other							16
17	Drugs, Biologicals and Infusion							17
18	Analgesics							18
19	Sedative/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 (incl. 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 through 33)							34
35	Total cost to be allocated							35
36	Unit Cost Multiplier							36

APPORTIONMENT OF HOSPICE SHARED SERVICES	PROVIDER CCN:  <i>HOSPICE CCN:</i>	PERIOD : FROM _____ TO _____	WORKSHEET K-5 Part III
--	--	------------------------------------	---------------------------

PART III - COMPUTATION OF TOTAL HOSPICE SHARED COSTS

COST CENTER	Wkst. C, col. 3, line:	Cost to Charge Ratio	Total Hospice Charges ( from provider records )	Hospice Shared Ancillary Costs ( col. 1 x col. 2 )
	0	1	2	3
<b>ANCILLARY SERVICE COST CENTERS</b>				
1 Physical Therapy	44			1
2 Occupational Therapy	45			2
3 Speech/ Language Pathology	46			3
4 Drugs, Biologicals and Infusion	49			4
5 Labs and Diagnostics	41			5
6 Medical Supplies	48			6
7 Radiation Therapy	40			7
8 Other	52			8
9 Total (sum of lines 1-8)				9

CALCULATION OF PER DIEM COST	PROVIDER CCN:  <i>HOSPICE CCN:</i>	PERIOD : FROM _____ TO _____	WORKSHEET K-6
------------------------------	--	------------------------------------	---------------

		Title XVIII	Title XIX	Other	Total	
		1	2	3	4	
1	Total cost (see instructions)					1
2	Total unduplicated days (Wkst. S-8, line 5, col. 6)					2
3	Average cost per diem (line 1 divided by line 2)					3
4	Unduplicated Medicare days (Wkst. S-8, line 5, col. 1)					4
5	Average Medicare cost (line 3 times line 4)					5
6	Unduplicated Medicaid days (Wkst. S-8, line 5, col. 2)					6
7	Average Medicaid cost (line 3 times line 6)					7
8	Unduplicated SNF days (Wkst. S-8, line 5, col. 3)					8
9	Average SNF cost (line 3 times line 8)					9
10	Unduplicated NF days (Wkst. S-8, line 5, col. 4)					10
11	Average NF cost (line 3 times line 10)					11
12	Other unduplicated days (Wkst. S-8, line 5, col. 5)					12
13	Average cost for other days (line 3 times line 12)					13