4190 (Cont.)	Cont.) FORM CMS-2540-					2540-10					11-12
ANALYSIS OF PROVIDER - BASED HOSPICE (	COSTS					PROVIDER CCN HOSPICE CCN :		PERIOD : FROM TO		WORKSHEET K	
	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 )	
COST CENTER DESCRIPTIONS	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 4 Transportation - Staff											3
5 Volunteer Service Coordination						-	-				5
6 Administrative and General											6
INPATIENT CARE SERVICE											0
7 Inpatient - General Care											7
8 Inpatient - Respite Care	1					1					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	ł	ļ			ļ	+	l			4	25
26 Durable Medical Equipment/Oxygen											26
27 Patient Transportation											27
28 Imaging Services											28 29
29         Labs and Diagnostics           30         Medical Supplies											30
30 Medical Supplies 31 Outpatient Services (including E/R Dept.)	1					+	<del> </del>				30
31 Outpatient Services (including E/R Dept.) 32 Radiation Therapy						+					31
33 Chemotherapy		<u> </u>		1	<u> </u>	1	1				33
34 Other	1					1	1			1	34
HOSPICE NONREIMBURSABLE SERVICE											
35 Bereavement Program Costs											35
36 Volunteer Program Costs	1	t			t	1	1			1	36
37 Fundraising	1	t			t	1	1			1	37
38 Other Program Costs		İ			İ						38
39 Total (sum of lines 1 through 38)	1						I				39

11-12 FORM CMS-2					10		4190 (Cont.)			
HOSPICE COMPENSATION ANALYSIS					PROVIDER CCN:		PERIOD :		WORKSHEET K-1	
SALARIES AND WAGES							FROM			
					HOSPICE CCN:		то			
	ADMINIS-		SOCIAL	SUPER-		TOTAL				
	TRATOR	DIRECTOR	SERVICES	VISORS	NURSES	THERAPISTS	AIDES	ALL OTHER	TOTAL (1)	
COST CENTER DESCRIPTIONS	1	2	3	4	5	6	7	8	9	
GENERAL SERVICE COST CENTERS										
<ol> <li>Capital Related Costs-Bldg and Fixt.</li> </ol>										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
25 Other - Specify										25
26 Durable Medical Equipment/Oxygen										
27 Patient Transportation 28 Imaging Services										27 28
28 Imaging Services 29 Labs and Diagnostics										28
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						1				38
39 Total (sum of lines 1 through 38)	1				1	1		1		39
c, com (sum or mos r unough so)									1	

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

FORM CMS-2540-10 (11/2012) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4158)

4190 (Cont.)			FORM	1 CMS-2540-1	40-10				11-12		
HOSPICE COMPENSATION ANALYSIS					PROVIDER CCN:		PERIOD :		WORKSHEET K-2		
EMPLOYEE BENEFITS (PAYROLL RELATED)							FROM TO				
					HOSPICE CCN:		то				
	ADMINIS-	1	SOCIAL	SUPER-		TOTAL		1		T	
	TRATOR	DIRECTOR	SERVICES	VISORS	NURSES	THERAPISTS	AIDES	ALL OTHER	TOTAL(1)		
COST CENTER DESCRIPTIONS	1	2	3	4	5	6	7	8	9	-	
GENERAL SERVICE COST CENTERS								-			
<ol> <li>Capital Related Costs-Bldg and Fixt.</li> </ol>										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	
25         Other - Specify           26         Durable Medical Equipment/Oxygen										25	
27 Patient Transportation										20	
27 Patient Transportation 28 Imaging Services									-	27	
28 Imaging Services 29 Labs and Diagnostics		<u> </u>			+	<u> </u>		+		28	
30 Medical Supplies										30	
31 Outpatient Services (including E/R Dept.)										31	
32 Radiation Therapy		1			+			1		31	
33 Chemotherapy										33	
34 Other	1	1						1		34	
HOSPICE NONREIMBURSABLE SERVICE											
35 Bereavement Program Costs										35	
36 Volunteer Program Costs			1			i –			1	36	
37 Fundraising	İ	İ	İ	İ	1	i	1	1	1	37	
38 Other Program Costs	1	l	İ	l	1	l	1	1	1	38	
39 Total (sum of lines 1 through 38)										39	

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

FORM CMS-2540-10 (11/2012) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4159)

11-12	I CMS-2540-1	-2540-10 419					Cont.)			
HOSPICE COMPENSATION ANALYSIS					PROVIDER CCN: PERIOD :				WORKSHEET K-	
CONTRATED SERVICES / PURCHASED SERVICE	ES						FROM			
					HOSPICE CCN:		то			
	ADMINIS		SOCIAL	SUPER-		TOTAL				T
	TRATOR	DIRECTOR	SERVICES	VISORS	NURSES	THERAPISTS	AIDES	ALL OTHER	TOTAL (1)	
COST CENTER DESCRIPTIONS	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 through 38)										39

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

FORM CMS-2540-10 (11/2012) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4160)

4190 (Cont.)	1 CMS-2540-1	540-10 1					11-12			
COST ALLOCATION - HOSPICE					PROVIDER CCN:		PERIOD :		WORKSHEET K	-4
GENERAL SERVICE COST							FROM		PART I	
					HOSPICE CCN:		то			
	NET EXPENSES					<b></b>				<b>—</b>
	FOR COST					VOLUNTEER				
	ALLOC. (1)	CAPITAL REI	ATED COST	PLANT		SERVICE	SUBTOTAL	ADMINIS-		
	( from	BUILDS. &	MOVABLE	OPERATION	TRANS-	COORDI-	( cols. 0	TRATIVE &		
	Wkst. K, col. 10)	FIXTURES	EQUIPMENT	& MAINT.	PORTATION	NATOR	through 5)	GENERAL	TOTAL	
COST CENTER DESCRIPTIONS	0	1	2	3	4	5	5A	6	7	
GENERAL SERVICE COST CENTERS										
<ol> <li>Capital Related Costs-Bldg and Fixt.</li> </ol>										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 INPATIENT CARE SERVICE										6
7 Inpatient - General Care										7
8 Inpatient - Respite Care										8
VISITING SERVICES										0
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
20 HH Aide & Homemaker-Cont. Home Care 21 Other										20
OTHER HOSPICE SERVICE COSTS										21
22 Drugs, Biological and Infusion Therapy										22
23 Analgesics						ł			1	23
24 Sedatives / Hypnotics										23
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						<b> </b>			+	33
34 Other HOSPICE NONREIMBURSABLE SERVICE										34
35 Bereavement Program Costs										35
36 Volunteer Program Costs			<del> </del>			<del> </del>			+	36
37 Fundraising			1			1			1	37
38 Other Program Costs			1			1			1	38
39 Total (sum of lines 1 through 38)			1							39

FORM CMS-2540-10 (11/2012) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4161)

11-12	1 CMS-2540-1	40-10				4190 (Cont.)			
COST ALLOCATION - HOSPICE						PERIOD :		WORKSHEET K	
STATISTICAL BASIS						FROM		PART II	
				HOSPICE CCN:		то			
	CAPITAL RE	ELATED COST					ADMINIS-		
		MOVABLE	PLANT		VOLUNTEER		TRATIVE &		
	BUILDS.	EQUIPMENT	OPERATION	TRANS-	SERVICE	PEGONO	GENERAL		
	& FIXTURES	(Dollar Value or	& MAINT.	PORTATION	COORDINATOR	RECONCI-	(Accumulated	TOTAL	
COST CENTER DESCRIPTIONS	( Square Feet )	Square Feet )	( Square Feet ) 3	( Mileage ) 4	(Hours) 5	LIATION 6A	Cost) 6	TOTAL 7	_
GENERAL SERVICE COST CENTERS	1	2	3	4	5	0A	0	/	_
1 Capital Related Costs-Bldg and Fixt.									1
2 Capital Related Costs-Moyable Equip.									2
3 Plant Operation and Maintenance						1			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 OTHER HOSPICE SERVICE COSTS									21
22 Drugs, Biological and Infusion Therapy									22
22 Didgs, biological and musicil metaby 23 Analgesics									23
24 Sedatives / Hypnotics									23
25 Other - Specify									25
26 Durable Medical Equipment/Oxygen									26
27 Patient Transportation				1					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				<b>I</b>					35
36 Volunteer Program Costs				<b>I</b>					36
37 Fundraising		L		<b></b>		ļ			37
38 Other Program Costs									38
39 Cost to be allocated (per Wkst. K-4, Pt. I)				+		l			39
40 Unit Cost Multiplier	ļ	I		1		I	1		40

FORM CMS-2540-10 (11/2012) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4161)

419	0 (Cont.)	FORM	DRM CMS-2540-10							
ALL	OCATION OF GENERAL SERVICE TS TO HOSPICE COST CENTERS			PROVIDER CCN:         PERIOD :           HOSPICE CCN:         FROM				WORKSHEET K-5, PART I		
		From Wkst. K-4, Pt. I, col. 7,	HOSPICE TRIAL BALANCE	CAPITAL BLDGS. & FIXTURES	MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	SUBTOTAL ( cols. 0 through 3 )	ADMINIS- TRATIVE & GENERAL		
	HOSPICE COST CENTER (1)	line -	0	1	2	3	3A	4	1	
	Administrative and General	6							1	
	Inpatient - General Care								2	
	Inpatient - Respite Care	8							3	
	Physician Services Nursing Care	10								
	Nursing Care Nursing Care- Continuous Home Care	10							5	
	Ŭ	11							7	
	Physical Therapy									
	Occupational Therapy	13 14							8	
	Speech/Language Pathology	14								
	Medical Social Services - Direct Spiritual Counseling	15							10	
	Dietary Counseling	16							11	
	Counseling - Other	17							12	
	Home Health Aide and Homemakers	18							13	
	HH Aide & Homemaker - Cont. Home Care	20							14	
	Other	20							15	
	Drugs, Biologicals and Infusion	21 22							10	
	Analgesics	22							17	
	Sedative/Hypnotics	23							18	
	Other - Specify	24							20	
	Durable Medical Equipment/Oxygen	25							20	
	Patient Transportation	20							21	
	Imaging Services	28							23	
	Labs and Diagnostics	29							23	
	Medical Supplies	30							25	
	Outpatient Services (incl. E/R Dept.)	31							26	
	Radiation Therapy	32							20	
	Chemotherapy	33							28	
	Other	34							29	
-	Bereavement Program Costs	35		1	1		1		30	
	Volunteer Program Costs	36		1		1			31	
	Fundraising	37							32	
	Other Program Costs	38							33	
	Totals (sum of lines 1 through 33)				1	1	1		34	
	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 COSI'S TO HOSPICE COST CENTERS         PEANT OFFEATION         PEANT LAUNDRY MINITENANCE & REPARTS         PEANT LAUNDRY MINITENANCE & REPARTS         NURSING SERVICE NEEDE         CENTEAL ADMINIS REPARTS         URSING SERVICE & 9         CENTEAL PAIL         PEANT PAIL           1         Administrative and General         5         6         7         8         9         10         11           1         Administrative and General         5         6         7         8         9         10         11           1         Induministrative and General         6         7         8         9         10         11           1         Induministrike and General         6         7         8         9         10         11           1         Induministrike and General         6         7         8         9         10         11           1         Induministrike and General         6         7         8         9         10         11           1         Induministrike and General         6         6         6         6         11         11           1         Induministrike and General         6         7         6         7         10         12	11-1	2		FORM	DRM CMS-2540-10					
OPERATION ABUNENACE 2 REPAIRS         LUNDRY SERVICE 2 REPAIRS         HOUSE- SERVICE 2 REPAIRS         NURSING DETARY DETARY         CENTRAL, SERVICE 3 SERVICE 3 UPELY         PHARMACY           1         Administrative and General Cancellance         5         6         7         8         9         0         1           1         Administrative and General Cancellance          6         7         8         9         0         1           1         Inputient - Respic Cance           6         7         8         9         0         1         1           3         Inputient - Respic Cance             1							FROM			
1       Administrative and General          1         2       Inpatient - Resplic Care          3         3       Inpatient - Resplic Care          3         4       Physical Berries          3       3         5       Nursing Care           5       3       5         6       Nursing Care           5			OPERATION MAINTENANCE	& LINEN		DIETARY	ADMINIS-	SERVICES &	PHARMACY	
2       Inputient - General Cure       0 </td <td></td> <td>HOSPICE COST CENTER (1)</td> <td>5</td> <td>6</td> <td>7</td> <td>8</td> <td>9</td> <td>10</td> <td>11</td> <td>٦</td>		HOSPICE COST CENTER (1)	5	6	7	8	9	10	11	٦
3       Inputient: Respite Care       Imputient: Services       d=""><td>1</td><td>Administrative and General</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td></td<>	1	Administrative and General								1
4       Physician Services       Image Care       /td> <td>Inpatient - General Care</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>2</td>	2	Inpatient - General Care								2
5       Nursing Care       Image Pathone Care <t< td=""><td>3</td><td>Inpatient - Respite Care</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	3	Inpatient - Respite Care								
6         Nursing Care-Continuous Home Care         Image State         Image Stat	4	Physician Services								4
7       Physical Therapy       Image Pathology       Image Patholo	5	Nursing Care								5
8         Oscupational Therapy         Image Pathology         Image Pathology <td>6</td> <td>Nursing Care- Continuous Home Care</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>6</td>	6	Nursing Care- Continuous Home Care								6
9         Speech Language Pathology         Image Patholog	7	Physical Therapy								7
10       Medical Social Services - Direct       10       10         11       Spiritual Counseling       11       11         12       Detary Counseling       11       12         13       Counseling - Other       11       12         14       Home Heatth Aide and Homemakers       11       11         14       Home Heatth Aide and Homemakers       11       11         16       Other       11       11       11         17       Tags, Biologicals and Infusion       11       11         18       Analgesics       11       11       11         19       Sedative/Hypnotics       11       11       11         20       Analgesics       11       11       11       11         21       Durable Medical Equipment/Oxygen       11       11       11       11         22       Paticent Transportation       11	8	Occupational Therapy								8
10       Medical Social Services - Direct       10       10         11       Spiritual Counseling       11       11         12       Detary Counseling       11       12         13       Counseling - Other       11       12         14       Home Heatth Aide and Homemakers       11       11         14       Home Heatth Aide and Homemakers       11       11         16       Other       11       11       11         17       Tags, Biologicals and Infusion       11       11         18       Analgesics       11       11       11         19       Sedative/Hypnotics       11       11       11         20       Analgesics       11       11       11       11         21       Durable Medical Equipment/Oxygen       11       11       11       11         22       Paticent Transportation       11	9	Speech/ Language Pathology								9
11       Spiritual Counseling       Image: Spiritual Counselin	10	Medical Social Services - Direct								10
13       Counseling - Other       13         14       Home Health Aide and Homemakers       14         15       HH Aide & Homemakers       14         16       Other       11         17       Drugs, Biologicals and Infusion       16         18       Analgesics       16         19       Sedative/Hypnotics       17         19       Sedative/Hypnotics       18         19       Sedative/Hypnotics       19         20       Other - Specify       20         21       Duraging Services       20         23       Imaging Services       20         24       Labs and Diagnostics       21         25       Medical Supplies       223         24       Labs and Diagnostics       24         25       Medical Supplies       24         26       Outperture Transportation       225         27       Radiation Therapy       24         28       Medical Supplies       24         29       Other       29         30       Deter Program Costs       30         31       Volumeer Program Costs       31         32       Fundatising       323										11
14       Home Health Aide and Homemakers       14         15       HHA Aide & Homemaker - Cont. Home Care       16         16       Other       16         17       Drugs, Biologicals and Infusion       16         18       Analgesics       16         19       Sedative/Hypnotics       117         10       11       118         19       Sedative/Hypnotics       118         10       11       118         11       Duragesics       119         20       Other - Specify       110         21       Durable Medical Equipment/Oxygen       20         21       Durable Medical Equipment/Oxygen       21         22       Patient Transportation       114         23       Imaging Services       114         24       Labs and Diagnostics       114         25       Medical Supplies       114         26       Outpatient Services (incl. ER Dept.)       114         27       Radiation Therapy       114         28       Other       114         29       Other       114         20       Durabuter Program Costs       114         21       114       <	12	Dietary Counseling								12
15       HH Aide & Homemaker - Cont. Home Care       15       16       16       16         17       Drugs, Biologicals and Infusion       16       17         18       Analgesics       117       18         9       Sedative.Hypotics       118       18         19       Sedative.Hypotics       119       19         20       Other - Specify       20       20         21       Durable Medical Equipment/Oxygen       20       21         22       Patient Transportation       20       22         23       Imaging Services       21       22         24       Labs and Diagnostics       22       23         25       Outpatient Services (incl. E/R Dept.)       25       25         20       Other       20       27         28       Chemotherapy       24       25         26       Outpatient Services (incl. E/R Dept.)       26       27         27       Radiation Therapy       29       20       27         28       Chemotherapy       20       27       28         29       Other       20       29       30         30       Volupatient Program Costs       30	13	Counseling - Other								13
16       Other       Image State St	14	Home Health Aide and Homemakers								
16       Other       Image State St	15	HH Aide & Homemaker - Cont. Home Care								15
17       Drugs, Biologicals and Infusion       Images is an	16	Other								
18Analgesics1111111119Sedative/Hypnotics11111120Other - Specify11111121Durable Medical Equipment/Oxygen11111122Patient Transportation11111123Imaging Services11111124Labs and Diagnostics111112125Medical Supplies111112126Outpatient Services (incl. E/R Dept.)1112412427Radiation Therapy111112512528Chemotherapy111112612728Chemotherapy111112812829Other111112812830Bereavement Program Costs111281313132Fundraising1281313233Other Program Costs134134134										
20       Other - Specify       Imaging Services       20         21       Durable Medical Equipment/Oxygen       Imaging Services       21         23       Imaging Services       Imaging Services       23         24       Labs and Diagnostics       Imaging Services       24         25       Medical Supplies       Imaging Services       24         26       Outpatient Services (incl. E/R Dept.)       Imaging Services       25         26       Outpatient Services (incl. E/R Dept.)       Imaging Services       26         27       Radiation Therapy       Imaging Services       27         28       Chemotherapy       Imaging Services       27         29       Other       Imaging Services       28         29       Other       Imaging Services       29         30       Bereavement Program Costs       Imaging Services       29         31       Volunteer Program Costs       Imaging Services       31         32       Fundraising       Imaging Services       33         33       Other Program Costs       Imaging Services       33         34       Totals (sum of lines 1 through 33)       Imaging Services       Imaging Services										18
20         Other - Specify         Imaging Services         20           21         Durable Medical Equipment/Oxygen         Imaging Services         21           23         Imaging Services         Imaging Services         23           24         Labs and Diagnostics         Imaging Services         24           25         Medical Supplies         Imaging Services         24           26         Outpatient Services (incl. E/R Dept.)         Imaging Services         25           26         Outpatient Services (incl. E/R Dept.)         Imaging Services         26           27         Radiation Therapy         Imaging Services         27           28         Chemotherapy         Imaging Services         27           29         Other         Imaging Services         28           29         Other         Imaging Services         29           30         Bereavement Program Costs         Imaging Services         29           31         Volunteer Program Costs         Imaging Services         31           32         Fundraising         Imaging Services         33           33         Other Program Costs         Imaging Services         33           34         Totals (sum of lines 1 through 33)	19	Sedative/Hypnotics								19
21Durable Medical Equipment/Oxygen1112122Patient Transportation11112223Imaging Services11112324Labs and Diagnostics1112324Labs and Diagnostics1112425Medical Supplies1112526Outpatient Services (incl. E/R Dept.)1112627Radiation Therapy11112629Other11112830Bereavement Program Costs1113031Volunteer Program Costs1113333Other Program Costs1113334Totals (sum of lines 1 through 33)11134										20
22Patient Transportation112223Imaging Services1112324Labs and Diagnostics1112425Medical Supplies1112526Outpatient Services (incl. E/R Dept.)1112627Radiation Therapy1112728Chemotherapy1112829Other1112930Bereavement Program Costs113031Volunteer Program Costs113333Totals (sum of lines 1 through 33)3333										
23Imaging ServicesImaging Services2324Labs and DiagnosticsImaging ServicesImaging ServicesImaging Services25Medical SuppliesImaging ServicesImaging ServicesImaging Services26Outpatient Services (incl. E/R Dept.)Imaging ServicesImaging Services27Radiation TherapyImaging ServicesImaging Services28ChemotherapyImaging ServicesImaging Services29OtherImaging ServicesImaging Services30Bereavement Program CostsImaging ServicesImaging Services31Volunteer Program CostsImaging ServicesImaging Services33Other Program CostsImaging ServicesImaging Services34Totals (sum of lines 1 through 33)Imaging ServicesImaging Services										22
24Labs and Diagnostics1112425Medical Supplies1112526Outpatient Services (incl. E/R Dept.)1112627Radiation Therapy11112627Radiation Therapy11112728Chemotherapy11112829Other11112830Bereavement Program Costs1112931Volunteer Program Costs113132Fundraising1113233Other Program Costs113334Totals (sum of lines 1 through 33)11134	23	Imaging Services								23
25Medical SuppliesImage: constant services (incl. E/R Dept.)Image:										
26Outpatient Services (incl. E/R Dept.)1262627Radiation Therapy1112728Chemotherapy1112829Other1112830Bereavement Program Costs1112931Volunteer Program Costs113132Fundraising1113233Other Program Costs113234Totals (sum of lines 1 through 33)111										
27Radiation Therapy112728Chemotherapy282829Other292930Bereavement Program Costs22931Volunteer Program Costs2232Fundraising2233Other Program Costs3134Totals (sum of lines 1 through 33)24										
28       Chemotherapy       28       29       28       29       20       29       20       29       20       29       20       29       20       29       30       29       30       29       30       29       30       30       31       31       31       31       31       31       31       31       31       31       32       32       32       32       32       32       32       32       33       32       33       34       Totals (sum of lines 1 through 33)       33       34       54       54       54       53       33										
29       Other       29       Other       29         30       Bereavement Program Costs       30       30         31       Voluntee Program Costs       30       30         32       Fundraising       6       6       31         33       Other Program Costs       6       6       32         33       Other Program Costs       6       33       33         34       Totals (sum of lines 1 through 33)       6       6       33										
30       Bereavement Program Costs       30       30         31       Volunteer Program Costs       31       31         32       Fundraising       30       31         33       Other Program Costs       30       32         33       Other Program Costs       33       33         34       Totals (sum of lines 1 through 33)       34       54										
31       Volunteer Program Costs       31         32       Fundraising       1       32         33       Other Program Costs       1       33         34       Totals (sum of lines 1 through 33)       1       1       34						Ì			1	
32       Fundraising       32         33       Other Program Costs       33         34       Totals (sum of lines 1 through 33)       34						İ				
33     Other Program Costs     33       34     Totals (sum of lines 1 through 33)     34						İ				
34 Totals (sum of lines 1 through 33) 34										
						İ		l I	1	
										35

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

BILLOCATION OF GENERAL SERVICE         PROVIDER CCN:         PREIO: TO         PREIO: TO         WORKERET E.S. Part           CORST DI NORPIG. COST CENTERS         MEDICAL EBCORDS & LIBRARY         SOCIAL EBCORDS & LIBRARY         OTHER BALTH BEALTH EDUCATION         OTHER BALTH EBCORDS & LIBRARY         OTHER BALTH EBCORDS & LIBRARY         SUBTOFAL EBCORDS & SERVICE         ALLOCATED (sum of ob. SERVICE         ALLOCATED (sum	4190	) (Cont.)	DRM CMS-2540-10							
HOME         HOME         TO         HOME         TO           HEDICAL         REDICAL         SOCIAL         ALLED         OTHER         SUBTOTAL         ALLOCAT         ALLOCAT         SUBTOTAL         COUNCE	ALLO	CATION OF GENERAL SERVICE			PROVIDER CCN:			WORKSHEET K-5		
HOME         HOME         TO         HOME         TO           HEDICAL         REDICAL         SOCIAL         ALLED         OTHER         SUBTOTAL         ALLOCAT         ALLOCAT         SUBTOTAL         COUNCE	COST	'S TO HOSPICE COST CENTERS					FROM		Part I	
MEDCAL DBSPCR 50         MEDCAL CUBR         SOCIAL BEALTS         OTTRE BECORDS & SOCIAL DE					HOSPICE CCN:		то			
MEDCAL DBSPCC ST CENTER (1)         MEDCALS LIBRARY         SOCIAL SCUAL IBRARY         OTHER IBLATION IBLACTION BEACTION SRVICE         SUBTOTAL GENTER SRVICE         MAIDCACHED SRVICE										
RECORD & IDBRARY         SCIAL SERVIC         IFALTH EDUCATION SERVICE         GENREAL SERVICE         SUBMARY 3 drough IS)         HOSPICE As 6 (sep L)         HOSPICE As 6 (sep L)         HOSPICE As 6 (sep L)           10         12         13         14         15         16         17         18           11         Jaingiant-Goneral Care         10         14         15         16         17         18           21         Jaingiant-Goneral Care         10					NURSING &					
LDR/CC OTTENTE (1)LDR/MYSERVICESDR/VICESA drong (1)(costs)11Administrative and General Car13131616181621Inpatien - Respire Carean Care11616161631Inpatien - Respire Carean Care11616161616161631Inpatien - Respire Carean Care1161			MEDICAL		ALLIED	OTHER	SUBTOTAL	ALLOCATED	TOTAL	
HOSPICE COST CENTE (1)         12         13         14         15         16         17         18           1         Administrative and General         Inc.         I			RECORDS &	SOCIAL	HEALTH	GENERAL	( sum of cols.	HOSPICE A & G	HOSPICE	
1 Administrative and General     Implaint - General Care <td></td> <td></td> <td>LIBRARY</td> <td>SERVICE</td> <td>EDUCATION</td> <td>SERVICE</td> <td>3A through 15)</td> <td>( see Pt. II )</td> <td>COSTS</td> <td></td>			LIBRARY	SERVICE	EDUCATION	SERVICE	3A through 15)	( see Pt. II )	COSTS	
21       Inpadent - General Cane       Inpadent - Resplits Care <t< td=""><td></td><td>HOSPICE COST CENTER (1)</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td></td></t<>		HOSPICE COST CENTER (1)	12	13	14	15	16	17	18	
31       Inpuint-Regist Care       Indiant Services       Interpretain Services       Interp	1	Administrative and General								1
4       Physician Services       Image Grave	2	Inpatient - General Care								
5         Nursing Care         Image	3	Inpatient - Respite Care								
6     Nursing Care- Continuous Home Care     Image and the second	4	Physician Services								4
7       Physical Therapy       Image										5
8         Occupational Therapy         Inc. <td>6</td> <td>Nursing Care- Continuous Home Care</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>6</td>	6	Nursing Care- Continuous Home Care								6
99Speech/ Language PathologyImage P	7	Physical Therapy								7
$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	8	Occupational Therapy								8
11Spirital ConselingImage and the spirital conselingImage and the spirital	9	Speech/ Language Pathology								9
12Dietary CounselingImage: Counseling - OtherImage: Counseling -	10	Medical Social Services - Direct								10
13Courseling - OtherImage and the set of th	11	Spiritual Counseling								11
13Counseling - OtherImage of the set of the	12	Dietary Counseling								12
15HH Aide & Homemaker - Cont. Home CareImage Care<	13	Counseling - Other								13
16OtherImage and InfusionImage a	14	Home Health Aide and Homemakers								14
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	15	HH Aide & Homemaker - Cont. Home Care								15
18AnågesicsIma	16	Other								16
19Sedative/Hypnotics1111111120Other - SpecifyImage<	17	Drugs, Biologicals and Infusion								17
20Other - SpecifyImage: Specify <td>18</td> <td>Analgesics</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>18</td>	18	Analgesics								18
21Durable Medical Equipment/OxygenImaging ServicesIma	19	Sedative/Hypnotics								19
22Patient TransportationImaging ServicesImaging Servi	20	Other - Specify								20
22Patient TransportationImaging ServicesImaging Servi	21	Durable Medical Equipment/Oxygen								21
24Labs and Diagnostics11112425Medical Supplies11112526Outpatient Services (incl. E/R Dept.)11112627Radiaton Therapy111112628Chemotherapy111112729Other111112829Other111112930Bereavement Program Costs1111303131Volunteer Program Costs1111313333Other Program Costs11113333	22	Patient Transportation								22
24Labs and Diagnostics11112425Medical Supplies11112526Outpatient Services (incl. E/R Dept.)11112627Radiaton Therapy111112628Chemotherapy111112729Other111112829Other111112930Bereavement Program Costs1111303031Volunteer Program Costs1111313333Other Program Costs111133	23	Imaging Services								23
25Medical Supplies11112526Outpatient Services (incl. E/R Dept.)11112627Radiaton Therapy11112627Radiaton Therapy11112728Chemotherapy111112729Other111112830Bereavement Program Costs11111131Volunteer Program Costs111131333Other Program Costs1111133	24	Labs and Diagnostics								24
26Outpatient Services (incl. E/R Dept.)Image: Constant Services (incl. E/R	25	Medical Supplies								25
27Radiation Therapy11112728ChemotherapyIII	26	Outpatient Services (incl. E/R Dept.)								26
29       Other       Image: Constant of the second	27	Radiation Therapy								27
29       Other       Image: Constant of the second	28	Chemotherapy								28
30       Bereavement Program Costs       30       30         31       Volunteer Program Costs       31       31         32       Fundraising       31       32         33       Other Program Costs       31       33										
32         Fundraising         32         33         Other Program Costs         32         33         34         35         35         35         35         35         36         37         37         36         37         <										
32         Fundraising         32         33         Other Program Costs         33         34         35         35         35         35         36         36         37         36         37         <	31	Volunteer Program Costs								31
33 Other Program Costs 33	32	Fundraising								
	33	Other Program Costs								33
		Totals (sum of lines 1 through 33)								34
35 Unit Cost Multiplier 53										

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

11-1	2	FORM CMS-2540-10	RM CMS-2540-10					
	CATION OF GENERAL SERVICE COSTS OSPICE COST CENTERS - STATISTICAL BASIS	PROVIDER CCN: HOSPICE CCN:		PERIOD : FROM TO	_	WORKSHEET K-5, PART II		
		CAPITAL RELATED BLDGS. & FIXTURES ( Square Feet )	CAPITAL RELATED MOVABLE EQUIPMENT ( Dollar Value )	EMPLOYEE BENEFITS ( Gross Salaries )	RECONCIL- IATION	ADMINIS- TRATIVE & GENERAL ( Accumulated Cost )		
	HOSPICE COST CENTER (1)	1	2	3	4A	4		
	Administrative and General						1	
	Inpatient - General Care						2	
	Inpatient - Respite Care						3	
	Physician Services						4	
	Nursing Care						5	
	Nursing Care- Continuous Home Care						6	
	Physical Therapy						7	
	Occupational Therapy						8	
	Speech/ Language Pathology						9	
	Medical Social Services - Direct						10	
	Spiritual Counseling						11	
	Dietary Counseling						12	
	Counseling - Other						13	
	Home Health Aide and Homemakers						14	
	HH Aide & Homemaker - Cont. Home Care						15	
	Other						16	
	Drugs, Biologicals and Infusion						17	
	Analgesics						18	
	Sedative/Hypnotics						19	
	Other - Specify						20	
	Durable Medical Equipment/Oxygen						21	
	Patient Transportation						22	
	Imaging Services						23	
	Labs and Diagnostics						24	
	Medical Supplies						25	
	Outpatient Services (incl. E/R Dept.)						26	
	Radiation Therapy						27	
	Chemotherapy						28	
	Other						29	
	Bereavement Program Costs						30	
	Volunteer Program Costs						31	
	Fundraising						32	
	Other Program Costs						33	
	Totals (sum of lines 1 through 33)						34	
	Total cost to be allocated						35	
36	Unit Cost Multiplier						36	

4190	) (Cont.)		FORM CMS-2540-10						
	OCATION OF GENERAL SERVICE COSTS IOSPICE COST CENTERS - STATISTICAL BASIS		PROVIDER CCN: HOSPICE CCN:		PERIOD : FROM TO	_	WORKSHEET K-5 PART II		
		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)	
	HOSPICE COST CENTER (1)	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									5
6	Nursing Care- Continuous Home Care								6
7	Physical Therapy								7
	Occupational Therapy								8
	Speech/ Language Pathology								9
	Medical Social Services - Direct								10
	Spiritual Counseling				_				11
	Dietary Counseling				_				12
	Counseling - Other				_				13
	Home Health Aide and Homemakers								14
	HH Aide & Homemaker - Cont. Home Care								15
_	Other								16
17	Drugs, Biologicals and Infusion								17
	Analgesics								18 19
	Sedative/Hypnotics								
	Other - Specify Durable Medical Equipment/Oxygen								20
	Patient Transportation								21
	Imaging Services			ļ					22
	Labs and Diagnostics								23
	Medical Supplies			<u> </u>			+		24
	Outpatient Services (incl. E/R Dept.)								26
	Radiation Therapy								20
	Chemotherapy								27
	Other			1					28
	Bereavement Program Costs			1					30
	Volunteer Program Costs								31
	Fundraising			1					32
	Other Program Costs								33
	Totals (sum of lines 1 through 33)			1					34
	Total cost to be allocated								35
	Unit Cost Multiplier			1			1		36

11-12	FORM	0RM CMS-2540-10 4190 (Co						
ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS - STATISTICAL BASIS			PROVIDER CCN: HOSPICE CCN:		PERIOD : FROM TO	WORKSHEET K-5 PART II		
	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	
HOSPICE COST CENTER (1)	12	13	14	15	16	17	18	_
1 Administrative and General								1
2 Inpatient - General Care								2
3 Inpatient - Respite Care 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								10
12 Dietary Counseling								12
13 Counseling - Other								13
14 Home Health Aide and Homemakers								13
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

4190 (Cont.)	FORM CMS-2540-10			11-12
APPORTIONMENT OF HOSPICE SHARED SERVICES	PROVIDER CCN:	PERIOD : FROM	WORKSHEET K-5 Part III	
	HOSPICE CCN:	то		

PART	<b>III - COMPUTATION OF TOTAL HOSPICE SHARED COSTS</b>					
		Wkst. C,	Cost to	Total Hospice	Hospice Shared	
		col. 3,	Charge	Charges	Ancillary Costs	
	COST CENTER		Ratio	( from provider records )	( col. 1 x col. 2 )	
			1	2	3	
ANCI	LLARY SERVICE COST CENTERS					
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

FORM CMS-2540-10 (11/2012) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4162)

11-12	FORM CMS-2540-10		4190 (Cont.)
CALCULATION OF PER DIEM COST	PROVIDER CCN:	PERIOD :	WORKSHEET K-6
		FROM	
	HOSPICE CCN:	то	

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

FORM CMS 2540-10 (11/2012) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4163)