

COST ALLOCATION - GENERAL SERVICE COSTS						PROVIDER NO.:	PERIOD: FROM _____ TO _____	WORKSHEET B, PART I				
COST CENTER DESCRIPTIONS	NET EXPENSES FOR COST ALLOCATION (from Wkst. A, col. 7)	OLD CAPITAL RELATED COSTS		NEW CAPITAL RELATED COSTS		EMPLOYEE BENEFITS	SUBTOTAL (cols. 0-5)	ADMINIS- TRATIVE & GENERAL	MAIN- TENANCE & REPAIRS	OPERATION OF PLANT		
		BLDGS. & FIXTURES	MOVABLE EQUIPMENT	BLDGS. & FIXTURES	MOVABLE EQUIPMENT							
	0	1	2	3	4	5	5A	6	7	8		
<b>GENERAL SERVICE COST CENTERS</b>												
1 Old Capital Related Costs-Buildings and Fixtures												1
2 Old Capital Related Costs-Movable Equipment												2
3 New Capital Related Costs-Buildings and Fixtures												3
4 New Capital Related Costs-Movable Equipment												4
5 Employee Benefits												5
6 Administrative and General												6
7 Maintenance and Repairs												7
8 Operation of Plant												8
9 Laundry and Linen Service												9
10 Housekeeping												10
11 Dietary												11
12 Cafeteria												12
13 Maintenance of Personnel												13
14 Nursing Administration												14
15 Central Services and Supply												15
16 Pharmacy												16
17 Medical Records & Medical Records Library												17
18 Social Service												18
19 Other General Service (specify)												19
20 Nonphysician Anesthetists												20
21 Nursing School												21
22 Intern & Res. Service-Salary & Fringes (Approved)												22
23 Intern & Res. Other Program Costs (Approved)												23
24 Paramedical Ed. Program (specify)												24
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>												
25 Adults and Pediatrics (General Routine Care)												25
26 Intensive Care Unit												26
27 Coronary Care Unit												27
28 Burn Intensive Care Unit												28
29 Surgical Intensive Care Unit												29
30 Other Special Care Unit (specify)												30
31 Subprovider (specify)												31
33 Nursery												33
34 Skilled Nursing Facility												34
35 Nursing Facility												35
36 Other Long Term Care												36

FORM CMS-2552-96 (9/97) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3617)

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		BLDGS. & FIXTURES	MOVABLE EQUIPMENT	BLDGS. & FIXTURES	MOVABLE EQUIPMENT						
	0	1	2	3	4	5	5A	6	7	8	
<b>ANCILLARY SERVICE COST CENTERS</b>											
37 Operating Room											37
38 Recovery Room											38
39 Delivery Room and Labor Room											39
40 Anesthesiology											40
41 Radiology-Diagnostic											41
42 Radiology-Therapeutic											42
43 Radioisotope											43
44 Laboratory											44
45 PBP Clinical Laboratory Services-Program Only											45
46 Whole Blood & Packed Red Blood Cells											46
47 Blood Storing, Processing, & Trans.											47
48 Intravenous Therapy											48
49 Respiratory Therapy											49
50 Physical Therapy											50
51 Occupational Therapy											51
52 Speech Pathology											52
53 Electrocardiology											53
54 Electroencephalography											54
55 Medical Supplies Charged to Patients											55
55.30 Implantable Devices Charged to Patients											55.30
56 Drugs Charged to Patients											56
57 Renal Dialysis											57
58 ASC (Non-Distinct Part)											58
59 Other Ancillary (specify)											59
<b>OUTPATIENT SERVICE COST CENTERS</b>											
60 Clinic											60
61 Emergency											61
62 Observation Beds											62
63 Other Outpatient Service (specify)											63
<b>OTHER REIMBURSABLE COST CENTERS</b>											
64 Home Program Dialysis											64
65 Ambulance Services											65
66 Durable Medical Equipment-Rented											66
67 Durable Medical Equipment-Sold											67
68 Other Reimbursable (specify)											68
69 Outpatient Rehabilitation Provider (specify)											69
70 Intern-Resident Service (not appvd. tchng. prgm.)											70

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		BLDGS. & FIXTURES	MOVABLE EQUIPMENT	BLDGS. & FIXTURES	MOVABLE EQUIPMENT						
	0	1	2	3	4	5	5A	6	7	8	
71 Home Health Agency											71
<b>SPECIAL PURPOSE COST CENTERS</b>											
82 Lung Acquisition											82
83 Kidney Acquisition											83
84 Liver Acquisition											84
85 Heart Acquisition											85
86 Other Organ Acquisition (specify)											86
92 Ambulatory Surgical Center (Distinct Part)											92
93 Hospice											93
94 Other Special Purpose (specify)											94
95 SUBTOTALS (sum of lines 1-94)											95
<b>NONREIMBURSABLE COST CENTERS</b>											
96 Gift, Flower, Coffee Shop, & Canteen											96
97 Research											97
98 Physicians' Private Offices											98
99 Nonpaid Workers											99
100 Other Nonreimbursable (specify)											100
101 Cross Foot Adjustments											101
102 Negative Cost Centers											102
103 TOTAL (sum of lines 95-102)											103

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WORKSHEET B,  
PART I

COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	CAFETERIA	MAIN-TENANCE OF PERSONNEL	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
	9	10	11	12	13	14	15	16	17	18	
GENERAL SERVICE COST CENTERS											
1 Old Capital Related Costs-Buildings and Fixtures											1
2 Old Capital Related Costs-Movable Equipment											2
3 New Capital Related Costs-Buildings and Fixtures											3
4 New Capital Related Costs-Movable Equipment											4
5 Employee Benefits											5
6 Administrative and General											6
7 Maintenance and Repairs											7
8 Operation of Plant											8
9 Laundry and Linen Service											9
10 Housekeeping											10
11 Dietary											11
12 Cafeteria											12
13 Maintenance of Personnel											13
14 Nursing Administration											14
15 Central Services and Supply											15
16 Pharmacy											16
17 Medical Records & Medical Records Library											17
18 Social Service											18
19 Other General Service (specify)											19
20 Nonphysician Anesthetists											20
21 Nursing School											21
22 Intern & Res. Service-Salary & Fringes (Approved)											22
23 Intern & Res. Other Program Costs (Approved)											23
24 Paramedical Ed. Program (specify)											24
INPATIENT ROUTINE SERVICE COST CENTERS											
25 Adults and Pediatrics (General Routine Care)											25
26 Intensive Care Unit											26
27 Coronary Care Unit											27
28 Burn Intensive Care Unit											28
29 Surgical Intensive Care Unit											29
30 Other Special Care Unit (specify)											30
31 Subprovider (specify)											31
33 Nursery											33
34 Skilled Nursing Facility											34
35 Nursing Facility											35
36 Other Long Term Care											36

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COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	CAFETERIA	MAIN-TENANCE OF PERSONNEL	NURSING ADMINIS-TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
	9	10	11	12	13	14	15	16	17	18	
ANCILLARY SERVICE COST CENTERS											
37 Operating Room											37
38 Recovery Room											38
39 Delivery Room and Labor Room											39
40 Anesthesiology											40
41 Radiology-Diagnostic											41
42 Radiology-Therapeutic											42
43 Radioisotope											43
44 Laboratory											44
45 PBP Clinical Laboratory Services-Program Only											45
46 Whole Blood & Packed Red Blood Cells											46
47 Blood Storing, Processing, & Trans.											47
48 Intravenous Therapy											48
49 Respiratory Therapy											49
50 Physical Therapy											50
51 Occupational Therapy											51
52 Speech Pathology											52
53 Electrocardiology											53
54 Electroencephalography											54
55 Medical Supplies Charged to Patients											55
55.30 Implantable Devices Charged to Patients											55.30
56 Drugs Charged to Patients											56
57 Renal Dialysis											57
58 ASC (Non-Distinct Part)											58
59 Other Ancillary (specify)											59
OUTPATIENT SERVICE COST CENTERS											
60 Clinic											60
61 Emergency											61
62 Observation Beds											62
63 Other Outpatient Service (specify)											63
OTHER REIMBURSABLE COST CENTERS											
64 Home Program Dialysis											64
65 Ambulance Services											65
66 Durable Medical Equipment-Rented											66
67 Durable Medical Equipment-Sold											67
68 Other Reimbursable (specify)											68
69 Outpatient Rehabilitation Provider (specify)											69
70 Intern-Resident Service (not appvd. tchng. prgm.)											70

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	COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	CAFETERIA	MAIN-TENANCE OF PERSONNEL	NURSING ADMINIS-TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
		9	10	11	12	13	14	15	16	17	18	
71	Home Health Agency											71
	<b>SPECIAL PURPOSE COST CENTERS</b>											
82	Lung Acquisition											82
83	Kidney Acquisition											83
84	Liver Acquisition											84
85	Heart Acquisition											85
86	Other Organ Acquisition (specify)											86
92	Ambulatory Surgical Center (Distinct Part)											92
93	Hospice											93
94	Other Special Purpose (specify)											94
95	SUBTOTALS (sum of lines 1-94)											95
	<b>NONREIMBURSABLE COST CENTERS</b>											
96	Gift, Flower, Coffee Shop, & Canteen											96
97	Research											97
98	Physicians' Private Offices											98
99	Nonpaid Workers											99
100	Other Nonreimbursable (specify)											100
101	Cross Foot Adjustments											101
102	Negative Cost Centers											102
103	TOTAL (sum of lines 95-102)											103

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COST CENTER DESCRIPTIONS	OTHER GENERAL SERVICE	NON-PHYSICIAN ANESTHETISTS	NURSING SCHOOL	INTERNS & RESIDENTS SALARY & FRINGES	INTERNS & RESIDENTS PROGRAM COSTS	PARA-MEDICAL EDUCATION (SPECIFY)	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL
	19	20	21	22	23	24	25	26	27
GENERAL SERVICE COST CENTERS									
1 Old Capital Related Costs-Buildings and Fixtures									1
2 Old Capital Related Costs-Movable Equipment									2
3 New Capital Related Costs-Buildings and Fixtures									3
4 New Capital Related Costs-Movable Equipment									4
5 Employee Benefits									5
6 Administrative and General									6
7 Maintenance and Repairs									7
8 Operation of Plant									8
9 Laundry and Linen Service									9
10 Housekeeping									10
11 Dietary									11
12 Cafeteria									12
13 Maintenance of Personnel									13
14 Nursing Administration									14
15 Central Services and Supply									15
16 Pharmacy									16
17 Medical Records & Medical Records Library									17
18 Social Service									18
19 Other General Service (specify)									19
20 Nonphysician Anesthetists									20
21 Nursing School									21
22 Intern & Res. Service-Salary & Fringes (Approved)									22
23 Intern & Res. Other Program Costs (Approved)									23
24 Paramedical Ed. Program (specify)									24
INPATIENT ROUTINE SERVICE COST CENTERS									
25 Adults and Pediatrics (General Routine Care)									25
26 Intensive Care Unit									26
27 Coronary Care Unit									27
28 Burn Intensive Care Unit									28
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	19	20	21	22	23	24		25		26
<b>ANCILLARY SERVICE COST CENTERS</b>										
37 Operating Room										37
38 Recovery Room										38
39 Delivery Room and Labor Room										39
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41 Radiology-Diagnostic										41
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43 Radioisotope										43
44 Laboratory										44
45 PBP Clinical Laboratory Services-Program Only										45
46 Whole Blood & Packed Red Blood Cells										46
47 Blood Storing, Processing, & Trans.										47
48 Intravenous Therapy										48
49 Respiratory Therapy										49
50 Physical Therapy										50
51 Occupational Therapy										51
52 Speech Pathology										52
53 Electrocardiology										53
54 Electroencephalography										54
55 Medical Supplies Charged to Patients										55
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56 Drugs Charged to Patients										56
57 Renal Dialysis										57
58 ASC (Non-Distinct Part)										58
59 Other Ancillary (specify)										59
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60 Clinic										60
61 Emergency										61
62 Observation Beds										62
63 Other Outpatient Service (specify)										63
<b>OTHER REIMBURSABLE COST CENTERS</b>										
64 Home Program Dialysis										64
65 Ambulance Services										65
66 Durable Medical Equipment-Rented										66
67 Durable Medical Equipment-Sold										67
68 Other Reimbursable (specify)										68
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70 Intern-Resident Service (not appvd. tchng. prgm.)										70

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<b>SPECIAL PURPOSE COST CENTERS</b>										
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<b>NONREIMBURSABLE COST CENTERS</b>										
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98 Physicians' Private Offices										98
99 Nonpaid Workers										99
100 Other Nonreimbursable (specify)										100
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