

## COST ALLOCATION - GENERAL SERVICE COSTS

COST ALLOCATION - GENERAL SERVICE COSTS						PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET B, PART I	
COST CENTER DESCRIPTIONS	NET EXPENSES FOR COST ALLOCATION (from Wkst. A col. 7)	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS DEPARTMENT	SUBTOTAL (cols. 0-4)	ADMINIS- TRATIVE & GENERAL	MAIN- TENANCE & REPAIRS	OPERATION OF PLANT	
		BLDGS. & FIXTURES	MOVABLE EQUIPMENT						
	0	1	2	4	4A	5	6	7	
<b>GENERAL SERVICE COST CENTERS</b>									
1 Capital Related Costs-Buildings and Fixtures									1
2 Capital Related Costs-Movable Equipment									2
4 Employee Benefits Department									4
5 Administrative and General									5
6 Maintenance and Repairs									6
7 Operation of Plant									7
8 Laundry and Linen Service									8
9 Housekeeping									9
10 Dietary									10
11 Cafeteria									11
12 Maintenance of Personnel									12
13 Nursing Administration									13
14 Central Services and Supply									14
15 Pharmacy									15
16 Medical Records & Medical Records Library									16
17 Social Service									17
18 Other General Service (specify)									18
19 Nonphysician Anesthetists									19
20 Nursing Program									20
21 Intern & Res. Service-Salary & Fringes (Approved)									21
22 Intern & Res. Other Program Costs (Approved)									22
23 Paramedical Education Program (specify)									23
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>									
30 Adults and Pediatrics (General Routine Care)									30
31 Intensive Care Unit									31
32 Coronary Care Unit									32
33 Burn Intensive Care Unit									33
34 Surgical Intensive Care Unit									34
35 Other Special Care Unit (specify)									35
40 Subprovider IPF									40
41 Subprovider IRF									41
42 Subprovider (specify)									42
43 Nursery									43
44 Skilled Nursing Facility									44
45 Nursing Facility									45
46 Other Long Term Care									46

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		BLDGS. & FIXTURES	MOVABLE EQUIPMENT						
	0	1	2	4	4A	5	6	7	
ANCILLARY SERVICE COST CENTERS									
50 Operating Room									50
51 Recovery Room									51
52 Labor Room and Delivery Room									52
53 Anesthesiology									53
54 Radiology-Diagnostic									54
55 Radiology-Therapeutic									55
56 Radioisotope									56
57 Computed Tomography (CT) Scan									57
58 Magnetic Resonance Imaging (MRI)									58
59 Cardiac Catheterization									59
60 Laboratory									60
61 PBP Clinical Laboratory Services-Program Only									61
62 Whole Blood & Packed Red Blood Cells									62
63 Blood Storing, Processing, & Trans.									63
64 Intravenous Therapy									64
65 Respiratory Therapy									65
66 Physical Therapy									66
67 Occupational Therapy									67
68 Speech Pathology									68
69 Electrocardiology									69
70 Electroencephalography									70
71 Medical Supplies Charged to Patients									71
72 Implantable Devices Charged to Patients									82
73 Drugs Charged to Patients									73
74 Renal Dialysis									74
75 ASC (Non-Distinct Part)									75
76 Other Ancillary (specify)									76
77 Allogeneic HSCT Acquisition									77
78 CAR T-Cell Immunotherapy									78
OUTPATIENT SERVICE COST CENTERS									
88 Rural Health Clinic (RHC)									88
89 Federally Qualified Health Center (FQHC)									89
90 Clinic									90
91 Emergency									91
92 Observation Beds									92
93 Other Outpatient Service (specify)									93
93.99 Partial Hospitalization Program									93.99

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		BLDGS. & FIXTURES	MOVABLE EQUIPMENT						
	0	1	2	4	4A	5	6	7	
<b>OTHER REIMBURSABLE COST CENTERS</b>									
94 Home Program Dialysis									94
95 Ambulance Services									95
96 Durable Medical Equipment-Rented									96
97 Durable Medical Equipment-Sold									97
98 Other Reimbursable (specify)									98
99 Outpatient Rehabilitation Provider (specify)									99
100 Intern-Resident Service (not appvd. tchnlg. prgm.)									100
101 Home Health Agency									101
102 Opioid Treatment Program									102
<b>SPECIAL PURPOSE COST CENTERS</b>									
105 Kidney Acquisition									105
106 Heart Acquisition									106
107 Liver Acquisition									107
108 Lung Acquisition									108
109 Pancreas Acquisition									109
110 Intestinal Acquisition									110
111 Islet Acquisition									111
112 Other Organ Acquisition (specify)									112
115 Ambulatory Surgical Center (Distinct Part)									115
116 Hospice									116
117 Other Special Purpose (specify)									117
118 SUBTOTALS (sum of lines 1 through 117)									118
<b>NONREIMBURSABLE COST CENTERS</b>									
190 Gift, Flower, Coffee Shop, & Canteen									190
191 Research									191
192 Physicians' Private Offices									192
193 Nonpaid Workers									193
194 Other Nonreimbursable (specify)									194
200 Cross Foot Adjustments									200
201 Negative Cost Centers									201
202 TOTAL (sum lines 118 through 201)									202

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COST ALLOCATION - GENERAL SERVICE COSTS									PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET B, PART I
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	
	8	9	10	11	12	13	14	15	16	17	
<b>GENERAL SERVICE COST CENTERS</b>											
1 Capital Related Costs-Buildings and Fixtures											1
2 Capital Related Costs-Movable Equipment											2
4 Employee Benefits Department											4
5 Administrative and General											5
6 Maintenance and Repairs											6
7 Operation of Plant											7
8 Laundry and Linen Service											8
9 Housekeeping											9
10 Dietary											10
11 Cafeteria											11
12 Maintenance of Personnel											12
13 Nursing Administration											13
14 Central Services and Supply											14
15 Pharmacy											15
16 Medical Records & Medical Records Library											16
17 Social Service											17
18 Other General Service (specify)											18
19 Nonphysician Anesthetists											19
20 Nursing Program											20
21 Intern & Res. Service-Salary & Fringes (Approved)											21
22 Intern & Res. Other Program Costs (Approved)											22
23 Paramedical Education Program (specify)											23
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>											
30 Adults and Pediatrics (General Routine Care)											30
31 Intensive Care Unit											31
32 Coronary Care Unit											32
33 Burn Intensive Care Unit											33
34 Surgical Intensive Care Unit											34
35 Other Special Care Unit (specify)											35
40 Subprovider IPF											40
41 Subprovider IRF											41
42 Subprovider (specify)											42
43 Nursery											43
44 Skilled Nursing Facility											44
45 Nursing Facility											45
46 Other Long Term Care											46

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COST ALLOCATION - GENERAL SERVICE COSTS								PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET B, PART I	
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	
	8	9	10	11	12	13	14	15	16	17	
ANCILLARY SERVICE COST CENTERS											
50 Operating Room											50
51 Recovery Room											51
52 Labor Room and Delivery Room											52
53 Anesthesiology											53
54 Radiology-Diagnostic											54
55 Radiology-Therapeutic											55
56 Radioisotope											56
57 Computed Tomography (CT) Scan											57
58 Magnetic Resonance Imaging (MRI)											58
59 Cardiac Catheterization											59
60 Laboratory											60
61 PBP Clinical Laboratory Services-Program Only											61
62 Whole Blood & Packed Red Blood Cells											62
63 Blood Storing, Processing, & Trans.											63
64 Intravenous Therapy											64
65 Respiratory Therapy											65
66 Physical Therapy											66
67 Occupational Therapy											67
68 Speech Pathology											68
69 Electrocardiology											69
70 Electroencephalography											70
71 Medical Supplies Charged to Patients											71
72 Implantable Devices Charged to Patients											82
73 Drugs Charged to Patients											73
74 Renal Dialysis											74
75 ASC (Non-Distinct Part)											75
76 Other Ancillary (specify)											76
77 Allogeneic HSCT Acquisition											77
78 CAR T-Cell Immunotherapy											78
OUTPATIENT SERVICE COST CENTERS											
88 Rural Health Clinic (RHC)											88
89 Federally Qualified Health Center (FQHC)											89
90 Clinic											90
91 Emergency											91
92 Observation Beds											92
93 Other Outpatient Service (specify)											93
93.99 Partial Hospitalization Program											93.99

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COST CENTER DESCRIPTIONS								PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET B, PART I	
	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	CAFETERIA	MAIN- TENANCE OF PERSONNEL	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
	8	9	10	11	12	13	14	15	16	17	
<b>OTHER REIMBURSABLE COST CENTERS</b>											
94	Home Program Dialysis										94
95	Ambulance Services										95
96	Durable Medical Equipment-Rented										96
97	Durable Medical Equipment-Sold										97
98	Other Reimbursable (specify)										98
99	Outpatient Rehabilitation Provider (specify)										99
100	Intern-Resident Service (not appvd. tchnlg. prgm.)										100
101	Home Health Agency										101
102	Opioid Treatment Program										102
<b>SPECIAL PURPOSE COST CENTERS</b>											
105	Kidney Acquisition										105
106	Heart Acquisition										106
107	Liver Acquisition										107
108	Lung Acquisition										108
109	Pancreas Acquisition										109
110	Intestinal Acquisition										110
111	Islet Acquisition										111
112	Other Organ Acquisition (specify)										112
115	Ambulatory Surgical Center (Distinct Part)										115
116	Hospice										116
117	Other Special Purpose (specify)										117
118	SUBTOTALS (sum of lines 1 through 117)										118
<b>NONREIMBURSABLE COST CENTERS</b>											
190	Gift, Flower, Coffee Shop, & Canteen										190
191	Research										191
192	Physicians' Private Offices										192
193	Nonpaid Workers										193
194	Other Nonreimbursable (specify)										194
200	Cross Foot Adjustments										200
201	Negative Cost Centers										201
202	TOTAL (sum lines 118 through 201)										202

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COST CENTER DESCRIPTIONS	OTHER GENERAL SERVICE	NON- PHYSICIAN ANES- THETISTS	NURSING PROGRAM	INTERNS & RESIDENTS SALARY AND FRINGES	INTERNS & RESIDENTS PROGRAM COSTS	PARAMEDICAL EDUCATION (SPECIFY)	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL	
	18	19	20	21	22	23	24	25	26	
<b>GENERAL SERVICE COST CENTERS</b>										
1 Capital Related Costs-Buildings and Fixtures										1
2 Capital Related Costs-Movable Equipment										2
4 Employee Benefits Department										4
5 Administrative and General										5
6 Maintenance and Repairs										6
7 Operation of Plant										7
8 Laundry and Linen Service										8
9 Housekeeping										9
10 Dietary										10
11 Cafeteria										11
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								INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL	
							SUBTOTAL			
							18	19	20	21
							22	23	24	25
							26			
ANCILLARY SERVICE COST CENTERS										
50	Operating Room									50
51	Recovery Room									51
52	Labor Room and Delivery Room									52
53	Anesthesiology									53
54	Radiology-Diagnostic									54
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75	ASC (Non-Distinct Part)									75
76	Other Ancillary (specify)									76
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92	Observation Beds									92
93	Other Outpatient Service (specify)									93
93.99	Partial Hospitalization Program									93.99



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