

COST ALLOCATION - GENERAL SERVICE COSTS

PROVIDER NO.:

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

WORKSHEET B, COST  
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						5	5A	6	7	8
		1	2	3	4										
<b>GENERAL SERVICE COST CENTERS</b>															
1 Old Capital Related Costs-Buildings and Fixtures												1	1		
2 Old Capital Related Costs-Movable Equipment												2	2		
3 New Capital Related Costs-Buildings and Fixtures												3	3		
4 New Capital Related Costs-Movable Equipment												4	4		
5 Employee Benefits												5	5		
6 Administrative and General												6	6		
7 Maintenance and Repairs												7	7		
8 Operation of Plant												8	8		
9 Laundry and Linen Service												9	9		
10 Housekeeping												10	10		
11 Dietary												11	11		
12 Cafeteria												12	12		
13 Maintenance of Personnel												13	13		
14 Nursing Administration												14	14		
15 Central Services and Supply												15	15		
16 Pharmacy												16	16		
17 Medical Records & Medical Records Library												17	17		
18 Social Service												18	18		
19 Other General Service (specify)												19	19		
20 Nonphysician Anesthetists												20	20		
21 Nursing School												21	21		
22 Intern & Res. Service-Salary & Fringes (Approved)												22	22		
23 Intern & Res. Other Program Costs (Approved)												23	23		
24 Paramedical Ed. Program (specify)												24	24		
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>															
25 Adults and Pediatrics (General Routine Care)												25	25		
26 Intensive Care Unit												26	26		
27 Coronary Care Unit												27	27		
28 Burn Intensive Care Unit												28	28		
29 Surgical Intensive Care Unit												29	29		
30 Other Special Care Unit (specify)												30	30		
31 Subprovider (specify)												31	31		
33 Nursery												33	33		
34 Skilled Nursing Facility												34	34		
35 Nursing Facility												35	35		
36 Other Long Term Care												36	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
<b>ANCILLARY SERVICE COST CENTERS</b>												
37	Operating Room											37 37
38	Recovery Room											38 38
39	Delivery Room and Labor Room											39 39
40	Anesthesiology											40 40
41	Radiology-Diagnostic											41 41
42	Radiology-Therapeutic											42 42
43	Radioisotope											43 43
44	Laboratory											44 44
45	PBP Clinical Laboratory Services-Program Only											45 45
46	Whole Blood & Packed Red Blood Cells											46 46
47	Blood Storing, Processing, & Trans.											47 47
48	Intravenous Therapy											48 48
49	Respiratory Therapy											49 49
50	Physical Therapy											50 50
51	Occupational Therapy											51 51
52	Speech Pathology											52 52
53	Electrocardiology											53 53
54	Electroencephalography											54 54
55	Medical Supplies Charged to Patients											55 55
55.30	Implantable Devices Charged to Patients											55.30 55.30
56	Drugs Charged to Patients											56 56
57	Renal Dialysis											57 57
58	ASC (Non-Distinct Part)											58 58
59	Other Ancillary (specify)											59 59
<b>OUTPATIENT SERVICE COST CENTERS</b>												
60	Clinic											60 60
61	Emergency											61 61
62	Observation Beds											62 62
63	Other Outpatient Service (specify)											63 63
<b>OTHER REIMBURSABLE COST CENTERS</b>												
64	Home Program Dialysis											64 64
65	Ambulance Services											65 65
66	Durable Medical Equipment-Rented											66 66
67	Durable Medical Equipment-Sold											67 67
68	Other Reimbursable (specify)											68 68
69	Outpatient Rehabilitation Provider (specify)											69 69
70	Intern-Resident Service (not appvd. tchnlg. prgm.)											70 70

FORM CMS-2552-96 (07/2009) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3617)

FORM

COST ALLOCATION - GENERAL SERVICE COSTS

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

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

FORM

ALLOCATION - GENERAL SERVICE COSTS PROVIDER NO.: PERIOD: FROM \_\_\_\_\_ TO \_\_\_\_\_ WORKSHEET B, COST 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		
	9	10	11	12	13	14	15	16	17	18		
<b>GENERAL SERVICE COST CENTERS</b>												
Old Capital Related Costs-Buildings and Fixtures											1	1
Old Capital Related Costs-Movable Equipment											2	2
New Capital Related Costs-Buildings and Fixtures											3	3
New Capital Related Costs-Movable Equipment											4	4
Employee Benefits											5	5
Administrative and General											6	6
Maintenance and Repairs											7	7
Operation of Plant											8	8
Laundry and Linen Service											9	9
Housekeeping											10	10
Dietary											11	11
Cafeteria											12	12
Maintenance of Personnel											13	13
Nursing Administration											14	14
Central Services and Supply											15	15
Pharmacy											16	16
Medical Records & Medical Records Library											17	17
Social Service											18	18
Other General Service (specify)											19	19
Nonphysician Anesthetists											20	20
Nursing School											21	21
Intern & Res. Service-Salary & Fringes (Approved)											22	22
Intern & Res. Other Program Costs (Approved)											23	23
Paramedical Ed. Program (specify)											24	24
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>												
Adults and Pediatrics (General Routine Care)											25	25
Intensive Care Unit											26	26
Coronary Care Unit											27	27
Burn Intensive Care Unit											28	28
Surgical Intensive Care Unit											29	29
Other Special Care Unit (specify)											30	30
Subprovider (specify)											31	31
Nursery											33	33
Skilled Nursing Facility											34	34
Nursing Facility											35	35
Other Long Term Care											36	36

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FORM

ALLOCATION - GENERAL SERVICE COSTS

PROVIDER NO.:

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

WORKSHEET B, COST  
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	
<b>ANCILLARY SERVICE COST CENTERS</b>											
Operating Room											37 37
Recovery Room											38 38
Delivery Room and Labor Room											39 39
Anesthesiology											40 40
Radiology-Diagnostic											41 41
Radiology-Therapeutic											42 42
Radioisotope											43 43
Laboratory											44 44
PBP Clinical Laboratory Services-Program Only											45 45
Whole Blood & Packed Red Blood Cells											46 46
Blood Storing, Processing, & Trans.											47 47
Intravenous Therapy											48 48
Respiratory Therapy											49 49
Physical Therapy											50 50
Occupational Therapy											51 51
Speech Pathology											52 52
Electrocardiology											53 53
Electroencephalography											54 54
Medical Supplies Charged to Patients											55 55
<i>Implantable Devices Charged to Patients</i>											<i>55.36 55.36</i>
Drugs Charged to Patients											56 56
Renal Dialysis											57 57
ASC (Non-Distinct Part)											58 58
Other Ancillary (specify)											59 59
<b>OUTPATIENT SERVICE COST CENTERS</b>											
Clinic											60 60
Emergency											61 61
Observation Beds											62 62
Other Outpatient Service (specify)											63 63
<b>OTHER REIMBURSABLE COST CENTERS</b>											
Home Program Dialysis											64 64
Ambulance Services											65 65
Durable Medical Equipment-Rented											66 66
Durable Medical Equipment-Sold											67 67
Other Reimbursable (specify)											68 68
Outpatient Rehabilitation Provider (specify)											69 69
Intern-Resident Service (not appvd. tchg. prgm.)											70 70

FORM CMS-2552-96 (07/2009) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 361)

FORM

ALLOCATION - GENERAL SERVICE COSTS					PROVIDER NO.:	PERIOD: FROM _____ TO _____		WORKSHEET B, COST PART I			
COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE 9	HOUSE- KEEPING 10	DIETARY 11	CAFETERIA 12	MAIN- TENANCE OF PERSONNEL 13	NURSING ADMINIS- TRATION 14	CENTRAL SERVICES & SUPPLY 15	PHARMACY 16	MEDICAL RECORDS & LIBRARY 17	SOCIAL SERVICE 18	
Home Health Agency											71 71
<b>SPECIAL PURPOSE COST CENTERS</b>											
Lung Acquisition											82 82
Kidney Acquisition											83 83
Liver Acquisition											84 84
Heart Acquisition											85 85
Other Organ Acquisition (specify)											86 86
Ambulatory Surgical Center (Distinct Part)											92 92
Hospice											93 93
Other Special Purpose (specify)											94 94
SUBTOTALS (sum of lines 1-94)											95 95
<b>NONREIMBURSABLE COST CENTERS</b>											
Gift, Flower, Coffee Shop, & Canteen											96 96
Research											97 97
Physicians' Private Offices											98 98
Nonpaid Workers											99 99
Other Nonreimbursable (specify)											100 100
Cross Foot Adjustments											101 101
Negative Cost Centers											102 102
TOTAL (sum of lines 95-102)											103 103

ALLOCATION - GENERAL SERVICE COSTS					PROVIDER NO:	PERIOD: FROM _____ TO _____		WORKSHEET B, PART I	
COST CENTER DESCRIPTIONS	OTHER GENERAL SERVICE	NON- PHYSICIAN ANES- THETISTS	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
<b>GENERAL SERVICE COST CENTERS</b>									
Old Capital Related Costs-Buildings and Fixtures									1
Old Capital Related Costs-Movable Equipment									2
New Capital Related Costs-Buildings and Fixtures									3
New Capital Related Costs-Movable Equipment									4
Employee Benefits									5
Administrative and General									6
Maintenance and Repairs									7
Operation of Plant									8
Laundry and Linen Service									9
Housekeeping									10
Dietary									11
Cafeteria									12
Maintenance of Personnel									13
Nursing Administration									14
Central Services and Supply									15
Pharmacy									16
Medical Records & Medical Records Library									17
Social Service									18
Other General Service (specify)									19
Nonphysician Anesthetists									20
Nursing School									21
Intern & Res. Service-Salary & Fringes (Approved)									22
Intern & Res. Other Program Costs (Approved)									23
Paramedical Ed. Program (specify)									24
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>									
Adults and Pediatrics (General Routine Care)									25
Intensive Care Unit									26
Coronary Care Unit									27
Burn Intensive Care Unit									28
Surgical Intensive Care Unit									29
Other Special Care Unit (specify)									30
Subprovider (specify)									31
Nursery									33
Skilled Nursing Facility									34
Nursing Facility									35
Other Long Term Care									36

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ALLOCATION - GENERAL SERVICE COSTS					PROVIDER NO.:	PERIOD: FROM _____ TO _____		WORKSHEET B, PART I		
COST CENTER DESCRIPTIONS	OTHER GENERAL SERVICE	NON- PHYSICIAN ANES- THETISTS	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	
<b>ANCILLARY SERVICE COST CENTERS</b>										
Operating Room										37
Recovery Room										38
Delivery Room and Labor Room										39
Anesthesiology										40
Radiology-Diagnostic										41
Radiology-Therapeutic										42
Radioisotope										43
Laboratory										44
PBP Clinical Laboratory Services-Program Only										45
Whole Blood & Packed Red Blood Cells										46
Blood Storing, Processing, & Trans.										47
Intravenous Therapy										48
Respiratory Therapy										49
Physical Therapy										50
Occupational Therapy										51
Speech Pathology										52
Electrocardiology										53
Electroencephalography										54
Medical Supplies Charged to Patients										55
<i>Implantable Devices Charged to Patients</i>										55.30
Drugs Charged to Patients										56
Renal Dialysis										57
ASC (Non-Distinct Part)										58
Other Ancillary (specify)										59
<b>OUTPATIENT SERVICE COST CENTERS</b>										
Clinic										60
Emergency										61
Observation Beds										62
Other Outpatient Service (specify)										63
<b>OTHER REIMBURSABLE COST CENTERS</b>										
Home Program Dialysis										64
Ambulance Services										65
Durable Medical Equipment-Rented										66
Durable Medical Equipment-Sold										67
Other Reimbursable (specify)										68
Outpatient Rehabilitation Provider (specify)										69
Intern-Resident Service (not appvd. tchnlg. prgm.)										70

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COST CENTER DESCRIPTIONS	OTHER GENERAL SERVICE	NON- PHYSICIAN ANES- THETISTS	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
Home Health Agency									71
<b>SPECIAL PURPOSE COST CENTERS</b>									
Lung Acquisition									82
Kidney Acquisition									83
Liver Acquisition									84
Heart Acquisition									85
Other Organ Acquisition (specify)									86
Ambulatory Surgical Center (Distinct Part)									92
Hospice									93
Other Special Purpose (specify)									94
<b>SUBTOTALS (sum of lines 1-94)</b>									
<b>NONREIMBURSABLE COST CENTERS</b>									
Gift, Flower, Coffee Shop, & Canteen									96
Research									97
Physicians' Private Offices									98
Nonpaid Workers									99
Other Nonreimbursable (specify)									100
Cross Foot Adjustments									101
Negative Cost Centers									102
<b>TOTAL (sum of lines 95-102)</b>									
									103

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