RATIO OF COST TO CHARGES	PROVIDER CCN:	PERIOD:	WORKSHEET C
FOR ANCILLARY AND OUTPATIENT		FROM	
COST CENTERS		TO	

	Cost Center Description	Total (from Wkst. B, Pt. I, col. 18)	Total Charges 2	Ratio (col. 1 divided by col. 2)	
ANCI	LLARY SERVICE COST CENTERS	•	-	J	
	Radiology				40
	Laboratory				41
	Intravenous Therapy				42
	Oxygen (Inhalation) Therapy				43
44	Physical Therapy				44
45	Occupational Therapy				45
46	Speech Pathology				46
47	Electrocardiology				47
	Medical Supplies Charged to Patients				48
	Drugs Charged to Patients				49
	Dental Care - Title XIX only				50
	Support Surfaces				51
	Other Ancillary Service Cost				52
	ATIENT SERVICE COST CENTERS				
	Clinic				60
	Rural Health Clinic (RHC)				61
	FQHC				62
	Other Outpatient Service Cost				63
	Ambulance				71
100	Total				100

FORM CMS-2540-10 (05/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4123)

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