07-99	FORM CMS 2		3590 (Cont.)					
COST ALLOCATION - GENERAL SERVICE COSTS	PROVIDE	PROVIDER NO.:		PERIOD: FROM TO		WORKSHEET B - 1		
COST CENTER (Omit Cents)		CAP. REL. BUILDINGS & FIXTURES (Square Feet)	CAP. REL. MOVABLE EQUIPMENT (Square Feet)	EMPLOYEE BENEFITS (Gross Salaries)	RECONCIL- IATION	ADMINIS- TRATIVE & GENERAL (Accumulated Cost)		
	0	1	2	3	4 A	4		
GENERAL SERVICE COST CENTERS								
1 Capital-Related Costs - Building & Fixture							1	
2 Capital-Related Costs - Movable Equipment							2	
3 Employee Benefits							3	
4 Administrative and General							4	
5 Plant Operation, Maintenance and Repairs							5	
6 Laundry and Linen Service							6	
7 Housekeeping							7	
8 Dietary							8	
9 Nursing Administration							9	
10 Central Services and Supply							10	
11 Pharmacy							11	
12 Medical Records and Library							12	
13 Social Service							13	
14 Intern & Residents (Approved Teaching Program)							14	
15 Other General Service Cost							15	
INPATIENT ROUTINE SERVICE COST CENTERS								
16 Skilled Nursing Facility							16	
17							17	
18 Nursing Facility							18	
18.1 Interrmediate Care Facility/ Mentally Retarded							18.1	
19 Other Long Term Care							19	
20 Other Inpatient Routine Services							20	
ANCILLARY SERVICE COST CENTERS								
21 Radiology							21	
22 Laboratory							22	
23 Intravenous Therapy							23	
24 Oxygen (Inhalation) Therapy							24	
25 Physical Therapy							25	
26 Occupational Therapy						+	26	
27 Speech Pathology							27	
28 Electrocardiology						+	28	
29 Medical Supplies Charged to Patients							29	
30 Drugs Charged to Patients							30	
31 Dental Care - Title XIX only						+	31	
32 Support Surfaces						+	32	
33 Other Ancillary Service Cost						+	33	
55 Galet Themaily Bet vice Cost			<u> </u>	<u> </u>	<u> </u>	<u> </u>	55	

3590 (Cont.)	FORM CMS 2540-96							
COST ALLOCATION - GENERAL SERVICE COSTS	PROVIDER NO.:		PERIOD: FROM TO		WORKSHEET B - 1			
COST CENTER (Omit Cents)	0	CAP. REL. BUILDINGS & FIXTURES (Square Feet)	CAP. REL. MOVABLE EQUIPMENT (Square Feet)	EMPLOYEE BENEFITS (Gross Salaries)	RECONCIL- IATION	ADMINIS- TRATIVE & GENERAL (Accumulated Cost)		
	0	1	2	3	4 A	4		
OUTPATIENT SERVICE COST CENTERS			ı			1	34	
34 Clinic 35 R H C							35	
36 Other Outpatient Service Cost							36	
OTHER REIMBURSABLE COST CENTERS					<u> </u>		30	
37 Administrative and General - HHA		T	I	Ī	T	ı	37	
38 Skilled Nursing Care - HHA							38	
39 Physical Therapy - HHA							39	
40 Occupational Therapy - HHA							40	
40 Occupational Therapy - HHA 41 Speech Pathology - HHA							40	
41 Speech Pathology - HHA 42 Medical Social Services - HHA							41	
42 Medical Social Services - HHA 43 Home Health Aide - HHA							42	
43 Home Health Aide - HHA 44 Durable Medical Equipment - Rented - HHA							44	
44 Durable Medical Equipment - Refiled - HHA 45 Durable Medical Equipment - Sold - HHA							45	
45 Durable Medical Equipment - Sold - HHA 46 Home Delivered Meals - HHA							46	
47 Other Home Health Services - HHA							47	
47 Other Home Health Services - HHA 48 Ambulance							48	
49 Interns and Residents (Not in Approved Teaching Program)							49	
50 Outpatient Rehabilitation Provider							50	
51 Other Reimbursable Cost							51	
SPECIAL PURPOSE COST CENTERS					<u> </u>	<u> </u>	1 31	
55 Hospice		T	I	Ī	T	ı	55	
56 Other Special Purpose Cost							56	
57 Subtotals							57	
NON REIMBURSABLE COST CENTERS							31	
58 Gift, Flower, Coffee Shops and Canteen		ı	ı	Г	ı	ı	58	
59 Barber and Beauty Shop							59	
60 Physicians' Private Offices							60	
61 Nonpaid Workers							61	
62 Patients Laundry							62	
63 Other Non Reimbursable Cost							63	
64 Cross Foot Adjustments							64	
65 Negative Cost Center							65	
66 Cost to be Allocated (Per Wkst. B, Part I)							66	
67 Unit Cost Multiplier (Wkst. B, Part I)							67	
68 Cost to be Allocated (Per Wkst. B, Part II)							68	
69 Unit Cost Multiplier (Wkst. B, Part II)							69	
or our cost windiplier (wast. D, r alt II)							U2	

07-33		PROVIDER NO.:				3390 (Colit.)		
COST ALLOCATION - GENERAL SERVICE COSTS		PROVIDE.	R NO.:	PERIOD: FROM TO		WORKSHEET B - 1		
COST CENTER	PLANT OPER. MAINTENANCE & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSE KEEPING	DIETARY	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	
(Omit Cents)	(Square	(Pounds of	(Hours of	(Meals	(Direct	(Costed	(Costed	
	Feet)	Laundry)	Service)	Served)	Nrsing Hrs.)	Requisitions)	Requisitions)	
GENERAL SERVICE COST CENTERS	J	U	/	0	9	10	11	
1 Capital-Related Costs - Building & Fixture								1
2 Capital-Related Costs - Movable Equipment								2
3 Employee Benefits								3
4 Administrative and General								4
5 Plant Operation, Maintenance and Repairs								5
6 Laundry and Linen Service								6
7 Housekeeping								7
8 Dietary								8
9 Nursing Administration								9
10 Central Services and Supply						***************************************		10
11 Pharmacy								11
12 Medical Records and Library								12
13 Social Service								13
14 Intern & Residents (Approved Teaching Program)								14
15 Other General Service Cost								15
INPATIENT ROUTINE SERVICE COST CENTERS								
16 Skilled Nursing Facility								16
17								17
18 Nursing Facility								18
18.1 Interrmediate Care Facility/ Mentally Retarded								18.1
19 Other Long Term Care		-						19
20 Other Inpatient Routine Services								20
ANCILLARY SERVICE COST CENTERS								
21 Radiology			1					21
22 Laboratory								22
23 Intravenous Therapy								23
24 Oxygen (Inhalation) Therapy								24
25 Physical Therapy								25
26 Occupational Therapy								26
27 Speech Pathology								27
28 Electrocardiology								28
29 Medical Supplies Charged to Patients								29
30 Drugs Charged to Patients								30
31 Dental Care - Title XIX only								31
32 Support Surfaces								32
33 Other Ancillary Service Cost			1		1	1		33

3590 (Cont.)		FURM CMS 2						07-99	
COST ALLOCATION - GENERAL SERVICE COST		PROVIDER NO.:		PERIOD: FROM _ TO		WORKSHEET B - 1			
COST CENTER	PLANT OPER. MAINTENANCE & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSE KEEPING	DIETARY	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY		
(Omit Cents)	(Square Feet) 5	(Pounds of Laundry)	(Hours of Service)	(Meals Served) 8	(Direct Nrsing Hrs.)	(Costed Requisitions)	(Costed Requisitions)	_	
OUTPATIENT SERVICE COST CENTERS									
34 Clinic								34	
35 R H C								35	
36 Other Outpatient Service Cost								36	
OTHER REIMBURSABLE COST CENTERS								130	
37 Administrative and General - HHA				Ī	T	I	I	37	
38 Skilled Nursing Care - HHA								38	
39 Physical Therapy - HHA								39	
40 Occupational Therapy - HHA								40	
40 Occupational Therapy - HHA									
41 Speech Pathology - HHA								41	
42 Medical Social Services - HHA								42	
43 Home Health Aide - HHA								43	
44 Durable Medical Equipment - Rented - HHA								44	
45 Durable Medical Equipment - Sold - HHA								45	
46 Home Delivered Meals - HHA								46	
47 Other Home Health Services - HHA								47	
48 Ambulance								48	
49 Interns and Residents (Not in Approved Teaching Program)								49	
50 Outpatient Rehabilitation Provider								50	
51 Other Reimbursable Cost								51	
SPECIAL PURPOSE COST CENTERS									
55 Hospice				I				55	
56 Other Special Purpose Cost								56	
57 Subtotals								57	
NON REIMBURSABLE COST CENTERS								10.	
58 Gift, Flower, Coffee Shops and Canteen	I		I		I	I	I	58	
59 Barber and Beauty Shop								59	
60 Physicians' Private Offices	+			 	1			60	
61 Nonpaid Workers	+							61	
62 Patients Laundry								62	
· · · · · · · · · · · · · · · · · · ·								63	
								64	
65 Negative Cost Center								65	
66 Cost to be Allocated (Per Wkst. B, Part I)				ļ				66	
67 Unit Cost Multiplier (Wkst. B, Part I)								67	
68 Cost to be Allocated (Per Wkst. B, Part II)								68	
69 Unit Cost Multiplier (Wkst. B, Part II)								69	

07-99		PROVIDER NO.:						
COST ALLOCATION - GENERAL SERVICE CO				PERIOD: FROM TO		WORKSHEET B - 1		
	MEDICAL	SOCIAL	INTERNS &	OTHER		POST		
COST CENTER	RECORDS	SERVICE	RESIDENTS	GENERAL	SUBTOTAL	STEPDOWN	TOTAL	
(Omit Cents)	& LIBRARY			SERVICE		ADJUSTMENTS		
	(Time	(Time	(Assigned	COST				
	Spent)	Spent)	Time)					
	12	13	14	15	16	17	18	
GENERAL SERVICE COST CENTERS								
1 Capital-Related Costs - Building & Fixture							1	
2 Capital-Related Costs - Movable Equipment							2	
3 Employee Benefits							3	
4 Administrative and General							4	
5 Plant Operation, Maintenance and Repairs							5	
6 Laundry and Linen Service							6	
7 Housekeeping							7	
8 Dietary							8	
9 Nursing Administration							9	
10 Central Services and Supply							10	
11 Pharmacy							11	
12 Medical Records and Library							12	
13 Social Service							13	
14 Intern & Residents (Approved Teaching Program	n)						14	
15 Other General Service Cost							15	
INPATIENT ROUTINE SERVICE COST CEN	TERS							
16 Skilled Nursing Facility							16	
17							17	
18 Nursing Facility							18	
18.1 Interrmediate Care Facility/ Mentally Retarded							18.1	
19 Other Long Term Care							19	
20 Other Inpatient Routine Services							20	
ANCILLARY SERVICE COST CENTERS								
21 Radiology							21	
22 Laboratory							22	
23 Intravenous Therapy							23	
24 Oxygen (Inhalation) Therapy							24	
25 Physical Therapy							25	
26 Occupational Therapy							26	
27 Speech Pathology							27	
28 Electrocardiology							28	
29 Medical Supplies Charged to Patients							29	
30 Drugs Charged to Patients							30	
31 Dental Care - Title XIX only							31	
32 Support Surfaces							32	
33 Other Ancillary Service Cost							33	
FORM CMS-2540-96 (07/99) (INSTRUCTIONS F	OR THIS WOR	KCHEET ARE	DURI ICHED I	N CMS PHR	15-II SECTIO	N 3524)		

FORM CMS-2540-96 (07/99) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3524)

Rev. 5

COST ALLOCATION - GENERAL SERVICE COSTS		PROVIDER NO.:		PERIOD: FROM TO		WORKSHEET B - 1			
	COST CENTER (Omit Cents)	MEDICAL RECORDS & LIBRARY (Time	SOCIAL SERVICE (Time	INTERNS & RESIDENTS (Assigned Time)	OTHER GENERAL SERVICE COST	SUBTOTAL	POST STEPDOWN ADJUSTMENTS	TOTAL	
		Spent)	Spent)	14	15	16	17	18	-
	OUTPATIENT SERVICE COST CENTERS								100000000000
34	Clinic								34
35									35
36	Other Outpatient Service Cost								36
	OTHER REIMBURSABLE COST CENTERS								
37	Administrative and General - HHA								37
	Skilled Nursing Care - HHA								38
39	Physical Therapy - HHA								39
40									40
41	Speech Pathology - HHA								41
42									42
	Home Health Aide - HHA								43
44	Durable Medical Equipment - Rented - HHA								44
	Durable Medical Equipment - Sold - HHA								45
46	Home Delivered Meals - HHA								46
47	Other Home Health Services - HHA								47
48	Ambulance								48
49	Interns and Residents (Not in Approved Teaching Program)								49
	Outpatient Rehabilitation Provider								50
51	Other Reimbursable Cost								51
	SPECIAL PURPOSE COST CENTERS								
	Hospice								55
56	Other Special Purpose Cost								56
_ 57	Subtotals								57
	NON REIMBURSABLE COST CENTERS								
	Gift, Flower, Coffee Shops and Canteen								58
59									59
60	Physicians' Private Offices								60
	Nonpaid Workers								61
62									62
63	Other Non Reimbursable Cost								63
64									64
65	Negative Cost Center								65
66			-						66
67	Unit Cost Multiplier (Wkst. B, Part I)								67
68	Cost to be Allocated (Per Wkst. B, Part II)								68
69	Unit Cost Multiplier (Wkst. B, Part II) M. CMS-2540-96 (07/99) (INSTRUCTIONS FO								69

FORM CMS-2540-96 (07/99) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3524)