

COST ALLOCATION - GENERAL SERVICE COSTS		PROVIDER NO.:		PERIOD: FROM _____ TO _____		WORKSHEET B - 1		
			CAP. REL. BUILDINGS & FIXTURES (Square Feet)	CAP. REL. MOVABLE EQUIPMENT (Square Feet)	EMPLOYEE BENEFITS (Gross Salaries)	RECONCIL- IATION	ADMINIS- TRATIVE & GENERAL (Accumulated Cost)	
COST CENTER (Omit Cents)		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	Intermediate 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

COST ALLOCATION - GENERAL SERVICE COSTS		PROVIDER NO.:		PERIOD:		WORKSHEET B - 1	
		FROM	TO	FROM	TO	RECONCILIATION	ADMINISTRATIVE & GENERAL (Accumulated Cost)
COST CENTER (Omit Cents)			CAP. REL. BUILDINGS & FIXTURES (Square Feet)	CAP. REL. MOVABLE EQUIPMENT (Square Feet)	EMPLOYEE BENEFITS (Gross Salaries)		
		0	1	2	3	4 A	4
OUTPATIENT SERVICE COST CENTERS							
34	Clinic						34
35	RHC						35
36	Other Outpatient Service Cost						36
OTHER REIMBURSABLE COST CENTERS							
37	Administrative and General - HHA						37
38	Skilled Nursing Care - HHA						38
39	Physical Therapy - HHA						39
40	Occupational Therapy - HHA						40
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						55
56	Other Special Purpose Cost						56
57	Subtotals						57
NON REIMBURSABLE COST CENTERS							
58	Gift, Flower, Coffee Shops and Canteen						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

COST ALLOCATION - GENERAL SERVICE COSTS		PROVIDER NO.:			PERIOD: FROM _____ TO _____		WORKSHEET B - 1		
		PLANT OPER. MAINTENANCE & REPAIRS (Square Feet)	LAUNDRY & LINEN SERVICE (Pounds of Laundry)	HOUSE KEEPING (Hours of Service)	DIETARY (Meals Served)	NURSING ADMINIS- TRATION (Direct Nrsing Hrs.)	CENTRAL SERVICES & SUPPLY (Costed Requisitions)	PHARMACY (Costed Requisitions)	
COST CENTER (Omit Cents)		5	6	7	8	9	10	11	
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	Intermediate 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

COST ALLOCATION - GENERAL SERVICE COSTS		PROVIDER NO.:			PERIOD: FROM _____ TO _____		WORKSHEET B - 1		
		PLANT OPER. MAINTENANCE & REPAIRS (Square Feet)	LAUNDRY & LINEN SERVICE (Pounds of Laundry)	HOUSE KEEPING (Hours of Service)	DIETARY (Meals Served)	NURSING ADMINIS- TRATION (Direct Nrsing Hrs.)	CENTRAL SERVICES & SUPPLY (Costed Requisitions)	PHARMACY (Costed Requisitions)	
COST CENTER (Omit Cents)		5	6	7	8	9	10	11	
OUTPATIENT SERVICE COST CENTERS									
34	Clinic								34
35	R H C								35
36	Other Outpatient Service Cost								36
OTHER REIMBURSABLE COST CENTERS									
37	Administrative and General - HHA								37
38	Skilled Nursing Care - HHA								38
39	Physical Therapy - HHA								39
40	Occupational Therapy - HHA								40
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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								55
56	Other Special Purpose Cost								56
57	Subtotals								57
NON REIMBURSABLE COST CENTERS									
58	Gift, Flower, Coffee Shops and Canteen								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

COST ALLOCATION - GENERAL SERVICE COSTS		PROVIDER NO.:			PERIOD: FROM _____ TO _____		WORKSHEET B - 1	
		MEDICAL RECORDS & LIBRARY (Time Spent) 12	SOCIAL SERVICE (Time Spent) 13	INTERNS & RESIDENTS (Assigned Time) 14	OTHER GENERAL SERVICE COST 15	SUBTOTAL 16	POST STEPDOWN ADJUSTMENTS 17	TOTAL 18
COST CENTER (Omit Cents)								
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
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INPATIENT ROUTINE SERVICE COST CENTERS								
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FORM CMS-2540-96 (07/99) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3524)

COST ALLOCATION - GENERAL SERVICE COSTS		PROVIDER NO.:			PERIOD: FROM _____ TO _____		WORKSHEET B - 1		
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COST CENTER (Omit Cents)									
OUTPATIENT SERVICE COST CENTERS									
34	Clinic								34
35	R H C								35
36	Other Outpatient Service Cost								36
OTHER REIMBURSABLE COST CENTERS									
37	Administrative and General - HHA								37
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49	Interns and Residents (Not in Approved Teaching Program)								49
50	Outpatient Rehabilitation Provider								50
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SPECIAL PURPOSE COST CENTERS									
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57	Subtotals								57
NON REIMBURSABLE COST CENTERS									
58	Gift, Flower, Coffee Shops and Canteen								58
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