COMI	PUTATION OF RATIO OF COSTS TO CHARGES	PROVIDER	CCN:	PERIOD: FROM TO		WORKSHEI PART I							
	COST CENTER DESCRIPTIONS		Therapy Limit Adj.	Total Costs	Costs  RCE  Dis- allowance	Total Costs	Inpatient 6	Charges Outpatient	Total (column 6 + column 7)	Cost or Other Ratio	TEFRA Inpatient Ratio	PPS Inpatient Ratio	
	INPATIENT ROUTINE SERVICE COST CENTERS	1	2	3	7	3		,	8		10	11	-
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 (specify)												35
40	Subprovider IPF												40
41	Subprovider IRF												41
42	Subprovider (Specify)												42
43	Nursery												43
	Skilled Nursing Facility												44
	Nursing Facility												45
	Other Long Term Care												46
	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
	Radiology-Therapeutic												55
	Radioisotope												56
	Computed Tomography (CT) Scan												57
	Magnetic Resonance Imaging (MRI)												58
59	Cardiac Catheterization												59
60	Laboratory												60
	PBP Clinical Laboratory Services-Prgm. Only												61
	Whole Blood & Packed Red Blood Cells												62
63	Blood Storing, Processing, & Trans.												63
	Intravenous Therapy												64
	Respiratory Therapy												65
	Physical Therapy												66
	Occupational Therapy												67
68	Speech Pathology												68

COMPUTATION OF RATIO OF COSTS TO CHARGES								PROVIDER CCN:		PERIOD: FROM TO		WORKSHEET C PART I	
	COST CENTER DESCRIPTIONS  Description  Electrocardiology Description Descripti	Total Cost (from Wkst. B, Part I, col. 26)	Therapy Limit Adj.	Total Costs	Costs  RCE  Dis- allowance	Total Costs 5	Inpatient 6	Charges Outpatient	Total (column 6 + column 7)	Cost or Other Ratio	TEFRA Inpatient Ratio 10	PPS Inpatient Ratio 11	
69	Electrocardiology		_	-						ĺ			69
													70
71													71
72													72
73													73
74	Renal Dialysis												74
75	ASC (Non-Distinct Part)												75
76	Other Ancillary (specify)												76
	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 (see instructions)												92
93	Other Outpatient Service (specify)												93
	OTHER REIMBURSABLE COST CENTERS												
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. tchng. prgm.)												100
101	Home Health Agency												101
	SPECIAL PURPOSE COST CENTERS												
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	• •												115
116	Hospice						1						116

117	Other Special Purpose (specify)						117
200	Subtotal (see instructions)						200
201	Less Observation Beds						201
202	Total (see instructions)						202

FORM CMS-2552-10 (10-2012) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTIONS 4023)

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CALCULATION OF OUTPATIENT SERVICE COST TO CHARGE RATIOS NET OF REDUCTIONS FOR MEDICAID ONLY	[ ] Title V [ ] Title XIX			PROVIDER CO	CN:	PERIOD: FROM TO		WORKSHEET C, PART II	
Cost Center Descriptions	Total Cost (Wkst. B, Part I, col. 26)	Capital Cost (Wkst B, Part II, col. 26)	Operating Cost Net of Capital Cost (col. 1 - col. 2)	Capital Reduction 4	Operating Cost Reduction Amount 5	Cost Net of Capital and Operating Cost Reduction	Total Charges (Worksheet C, Part I, column 8)	Outpatient Cost to Charge Ratio (col. 6 ÷ col. 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 Catherization									59
60 Laboratory									60
61 PBP Clinical Laboratory Services-Prgm. 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									72
73 Drugs Charged to Patients									73
74 Renal Dialysis									74
75 ASC (Non-Distinct Part)	<u> </u>								75
76 Other Ancillary (specify)									76

CALCULATION OF OUTPATIENT SERVICE COST TO CHARGE RATIOS NET OF REDUCTIONS FOR MEDICAID ONLY	[ ] Title V [ ] Title XIX			PROVIDER CO	CN:	PERIOD: FROM	WORKSHEET C. PART II (CONT.)		
Cost Center Descriptions	Total Cost (Wkst. B, Part I, col. 26)	Capital Cost (Wkst B, Part II, col. 26)	Operating Cost Net of Capital Cost (col. 1 - col. 2)	Capital Reduction 4	Operating Cost Reduction Amount	Cost Net of Capital and Operating Cost Reduction 6	Total Charges (Worksheet C, Part I, column 8)	Outpatient Cost to Charge Ratio (col. 6 ÷ col. 7)	
OUTPATIENT SERVICE COST CENTERS	1	2	3	4	5	0	/	8	
88 Rural Health Clinic (RHC)									88
89 Federally Qualified Health Center (FQHC)									89
90 Clinic									90
91 Emergency									91
92 Observation Beds (see instructions)									92
93 Other Outpatient Service (specify)									93
OTHER REIMBURSABLE COST CENTERS									
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. tchng. prgm.)									100
101 Home Health Agency									101
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
200 Subtotal (sum of lines 50 thru 199)									200
201 Less Observation Beds									201
202 Total (line 200 minus line 201)									202