10-9)	FORM CMS 2					3590 (C	Cont.)
	COST ALLOCATION - GENERAL SERVICE COSTS	PROVIDEI	R NO.:	PERIOD: FROM TO		WORKS PART	БНЕЕТ В Г I	
	COST CENTER (Omit Cents)	NET EXPENSES FOR COST ALLOCATION Fr. Wkst A, Col 7	BUILDINGS & FIXTURES	CAP. REL. MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	SUBTOTAL (Sum of Colunms 0 - 3)	ADMINIS- TRATIVE & GENERAL	
	CENEDAL CEDVICE COST CENTEDS	0	1	2	3	3 A	4	
	GENERAL SERVICE COST CENTERS						•	1
1	Capital-Related Costs - Building & Fixture							1
$\frac{2}{3}$	Capital-Related Costs - Movable Equipment							2
	Employee Benefits							3
	Administrative and General							4
5	Plant Operation, Maintenance and Repairs							5
6	Laundry and Linen Service							6
7	Housekeeping							7
8	Dietary							8
	Nursing Administration							
	Central Services and Supply							10
	Pharmacy							11
	Medical Records and Library							12
	Social Service							13
14	Intern & Residents (Approved Teaching Program)							14
15	Other General Service Cost	10						15
16	INPATIENT ROUTINE SERVICE COST CENTERS						•	1.6
	Skilled Nursing Facility							16
17								17
18	Nursing Facility							18
	Intermediate Care Facility/ Mentally Retarded							18.1
19	Other Long Term Care							19
_20	Other Inpatient Routine Services					<u> </u>		20
	ANCILLARY SERVICE COST CENTERS							
21	Radiology							21
22	Laboratory							22
	Intravenous Therapy							23
	Oxygen (Inhalation) Therapy							24
25	Physical Therapy							25
	Occupational Therapy							26
27	Speech Pathology							27
	Electrocardiology							28
29	Medical Supplies Charged to Patients							29
30	Drugs Charged to Patients							30
	Dental Care - Title XIX only							31
32	Support Surfaces							32
33	Other Ancillary Service Cost							33

3590 (Cont.)	FORM CMS 2		10-99				
COST ALLOCATION - GENERAL SERVICE COSTS	PROVIDEI		PERIOD: FROM TO		WORKSHEET B PART I		
COST CENTER (Omit Cents)	NET EXPENSES FOR COST ALLOCATION Fr. Wkst A, Col 7	BUILDINGS & FIXTURES	CAP. REL. MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	SUBTOTAL (Sum of Colunms 0-3)	ADMINIS- TRATIVE & GENERAL	
	0	1	2	3	3 A	4	
OUTPATIENT SERVICE COST CENTERS							1 24
34 Clinic 35 RHC							34 35
36 Other Outpatient Service Cost							36
OTHER REIMBURSABLE COST CENTERS							30
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			<u> </u>			<u> </u>	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
75 TOTAL							75

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10-99			FORM CMS	2540-96				3590 (C	Cont.)
	COST ALLOCATION - GENERAL SERVICE		PROVIDE		PERIOD: FROM TO		PART		
		PLANT OPER. MAINTENANCE		HOUSE KEEPING	DIETARY	NURSING ADMINIS-	CENTRAL SERVICES	PHARMACY	
	COST CENTER (Omit Cents)	& REPAIRS	SERVICE			TRATION	& SUPPLY		
	CELVED AT CEDIVICE COOR CELVERING	5	6	7	8	9	10	11	
	GENERAL SERVICE COST CENTERS		·	#	4		F		
1	Capital-Related Costs - Building & Fixture								1
2	Capital-Related Costs - Movable Equipment								2
	Employee Benefits								3
4	Administrative and General								4
	Plant Operation, Maintenance and Repairs								5
	Laundry and Linen Service								6
7	Housekeeping								- /
	Dietary								8
	Nursing Administration								9
10	Central Services and Supply								10
11	Pharmacy								11
	Medical Records and Library								12
	Social Service								13
14	Intern & Residents (Approved Teaching Program	.)							14
15	Other General Service Cost			<u> </u>					15
	INPATIENT ROUTINE SERVICE COST CENT	EK2							
	Skilled Nursing Facility								16
17									17
	Nursing Facility								18
	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
	Intravenous Therapy								23
24	Oxygen (Inhalation) Therapy								24
25	Physical Therapy								25
26	Occupational Therapy								26
	Speech Pathology								27
	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
	ř	+	•	+	-		•	•	

3590 (Cont.)		FORM CMS						10-99
COST ALLOCATION - GENERAL SERVICE	CE COSTS	PROVIDE		PERIOD: FROM TO		PAR'		
COST CENTER (Omit Cents)	PLANT OPER. MAINTENANCE & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSE KEEPING	DIETARY	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	
	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
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				1		1		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				 		1	1	61
62 Patients Laundry				<u> </u>				62
63 Other Non Reimbursable Cost								63
64 Cross Foot Adjustments								64
65 Negative Cost Center								65
75 TOTAL								75
13 10111L				1	<u>l</u>	<u>l</u>		15

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10-99			FORM CMS 2					3590 (C	Cont.)	
	COST ALLOCATION - GENERAL SERVICE			PROVIDER NO.: PERIOD: FROM TO				WORKSHEET B PART I		
	COST CENTER (Omit Cents)	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	INTERNS & RESIDENTS	OTHER GENERAL SERVICE COST	SUBTOTAL	POST STEPDOWN ADJUSTMENTS	TOTAL		
		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	
	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	
	Nursing Administration								9	
	Central Services and Supply								10	
	Pharmacy								11	
12	Medical Records and Library								12	
	Social Service								13	
14	Intern & Residents (Approved Teaching Program))							14	
15	Other General Service Cost								15	
	INPATIENT ROUTINE SERVICE COST CENT	ERS								
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	
	Medical Supplies Charged to Patients								29	
30	Drugs Charged to Patients								30	
	Dental Care - Title XIX only	1	1		1				31	
	Support Surfaces	1	1		1				32	
	Other Ancillary Service Cost								33	
	<u> </u>					.				

5590 (Cont.)		FURM CMS		10-9				
COST ALLOCATION - GENERAL SERVICE CO	OSTS	PROVIDE		PERIOD: FROM TO		WORKSHEET B PART I		
COST CENTER (Omit Cents)	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	INTERNS & RESIDENTS	OTHER GENERAL SERVICE COST	SUBTOTAL	POST STEPDOWN ADJUSTMENTS	TOTAL	
	12	13	14	15	16	17	18	
OUTPATIENT SERVICE COST CENTERS								
34 Clinic								34
35 RHC								35
36 Other Outpatient Service Cost				<u> </u>		<u> </u>		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		<u> </u>		1		1		55
56 Other Special Purpose Cost								56
57 Subtotals								57
NON REIMBURSABLE COST CENTERS								
58 Gift, Flower, Coffee Shops and Canteen		 		<u> </u>				58
59 Barber and Beauty Shop				<u> </u>				59
60 Physicians' Private Offices						+		60
61 Nonpaid Workers						+		61
62 Patients Laundry								62
63 Other Non Reimbursable Cost				 		 		63
64 Cross Foot Adjustments			8			 		64
65 Negative Cost Center			*					65
75 TOTAL				-		+		75
13 TOTAL				l				13

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10-99	10-99		FORM CMS 2		3590 (Cont.)				
	ALLOCATION OF CAPITAL - RELATED (WORKSHEET B PART II		
		DIRECTLY	CAP. REL.	CAP. REL.		EMPLOYEE	ADMINIS-	PLANT OPER.	
		ASSIGNED	BUILDINGS	MOVABLE	SUBTOTAL	BENEFITS	TRATIVE	MAINTENANCE	
	COST CENTER	CAPITAL	& FIXTURES	EQUIPMENT			& GENERAL	& REPAIRS	
	(Omit Cents)	RELATED COSTS							
		0	1	2	2 A	3	4	5	
	GENERAL SERVICE COST CENTERS								
1	Capital-Related Costs - Building & Fixture							1	
2	Capital-Related Costs - Movable Equipment							2	
	Employee Benefits							3	
4	Administrative and General							4	
5	Plant Operation, Maintenance and Repairs							5	
6	Laundry and Linen Service							6	
7	Housekeeping							7	
	Dietary							8	
	Nursing Administration							9	
10	Central Services and Supply							10	
	Pharmacy							11	
	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 CENT	ERS							
	Skilled Nursing Facility							16	
17	į							17	
18	Nursing Facility							18	
18.1	Intermediate Care Facility/Mentally Retarded							18.1	
19	Other Long Term Care							19	
20	Other Inpatient Routine Service Cost							20	
	ANCIEÊARY SERVICE COST CENTER								
21	Radiology							21	
22	Laboratory							22	
23	Intravenous Therapy							23	
24	Oxygen (Inhalation) Therapy							24	
25	Physical Therapy							25	
	Occupational Therapy							26	
27	Speech Pathology							27	
	Electrocardiology							28	
29	Medical Supplies Charged to Patients			1	 			29	
30	Drugs Charged to Patients				 			30	
31	Dental Care - Title XIX only	+			 			31	
	Support Surfaces							32	
33	Other Ancillary Service Cost	+			 			33	
- 55	Guier I memary Bervice Cost			l				33	

	ALLOCATION OF CAPITAL - RELATED (COSTS	PROVIDEI	R NO.:	PERIOD:				
(FROM TO		PART		
(DIRECTLY	CAP. REL.	CAP. REL.		EMPLOYEE	ADMINIS-	PLANT OPER.	
(ASSIGNED	BUILDINGS	MOVABLE	SUBTOTAL	BENEFITS	TRATIVE	MAINTENANCE	
	COST CENTER	CAPITAL	& FIXTURES	EQUIPMENT			& GENERAL	& REPAIRS	
	(Omit Cents)	RELATED COSTS							
		0	1	2	2 A	3	4	5	
	OUTPATIENT SERVICE COST CENTERS								
34									34
35	RHC								35
	Other Outpatient Service Cost								36
	OTHER REIMBURSABLE COST CENTERS								
37	Administrative and General - HHA								37
38	Skilled Nursing Care - HHA								38
	Physical Therapy - HHA								39
40	Occupational Therapy - HHA								40
	Speech Pathology - HHA								41
	Medical Social Services - HHA								42
	Home Health Aide - HHA								43
	Durable Medical Equipment - Rented - HHA								44
	Durable Medical Equipment - Sold - HHA								45
46	Home Delivered Meals - HHA								46
	Other Home Health Services - HHA								47
	Ambulance								48
	nterns and Residents (Not An Approved Teaching Program)								49
	Outpatient Rehabilitation Provider								50
51	Other Reimbursable Cost								51
	PECIAL PURPOSE COST CENTERS								<u> </u>
									55
	Hospice								
	Other Special Purpose Cost								56
	Subtotals								57
	NON REIMBURSABLE COST CENTERS								<u> </u>
	Gift, Flower, Coffee Shops and Canteen								58
	Barber and Beauty Shop								59
	Physicians' Private Offices								60
	Nonpaid Workers								61
	Patients Laundry								62
	Other Non Reimbursable Cost								63
	Cross Foot Adjustments								64
	Negative Cost Center								65
75	<u> Fotal</u>								75

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10-99	FORM CMS 2		3590 (Cont.)				
ALLOCATION OF CAPITAL - RELATED COSTS	PROVIDE		PERIOD: FROM TO		PAR	SНЕЕТ В Г II	
COST CENTER (Omit Cents)	LAUNDRY & LINEN SERVICE	HOUSE KEEPING	DIETARY	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	
CENEDAL CEDUICE COCT CENTEDO	6	7	8	9	10	11	
GENERAL SERVICE COST CENTERS							1
Capital-Related Costs - Building & Fixture Capital-Related Costs - Movable Equipment							1
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							13
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 Service Cost							20
ANCILLARY SERVICE COST CENTER							20
21 Radiology			<u> </u>				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			 	<u> </u>			30
31 Dental Care - Title XIX only			 	<u> </u>			31
32 Support Surfaces			 	 	1		32
33 Other Ancillary Service Cost			1	1			33
	1	1	L	L	1	I.	

	(Cont.)	FORM CMS 2				10-99		
	ALLOCATION OF CAPITAL - RELATED COSTS	PROVIDE:		PERIOD: FROM TO		PART		
,	COST CENTER (Omit Cents)	LAUNDRY & LINEN SERVICE	HOUSE KEEPING	DIETARY	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	
		6	7	8	9	10	11	
	OUTPATIENT SERVICE COST CENTERS							
	Clinic							34
	RHC							35
36	Other Outpatient Service Cost							36
	OTHER REIMBURSABLE COST CENTERS							
	Administrative and General - HHA							37
	Skilled Nursing Care - HHA							38
39	Physical Therapy - HHA							39
40	Occupational Therapy - HHA							40
41	Speech Pathology - HHA							41
	Medical Social Services - HHA							42
	Home Health Aide - HHA							43
	Durable Medical Equipment - Rented - HHA							44
45	Durable Medical Equipment - Sold - HHA							45
	Home Delivered Meals - HHA							46
47	Other Home Health Services - HHA							47
	Ambulance							48
	Interns and Residents (Not An Approved Teaching Program)							49
50	Outpatient Rehabilitation Provider							50
	Other Reimbursable Cost							51
	SPECIAL PURPOSE COST CENTERS							
55	Hospice							55
56	Other Special Purpose Cost							56
	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
	Nonpaid Workers							61
	Patients Laundry							62
	Other Non Reimbursable Cost							63
	Cross Foot Adjustments							64
	Negative Cost Center							65
	Total							75

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10-99	10-99		FORM CMS 2	3590 (Cont.)				
	ALLOCATION OF CAPITAL - RELATED C	COSTS	PROVIDE:		PERIOD: FROM TO		PART	HEET B
	COST CENTER (Omit Cents)	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	INTERNS & RESIDENTS	OTHER GENERAL SERVICE COST	SUBTOTAL	POST STEPDOWN ADJUSTMENTS	TOTAL
		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
	Medical Records and Library							12
	Social Service							13
14	Intern & Residents (Approved Teaching Program)							14
	Other General Service cost							15
	INPATIENT ROUTINE SERVICE COST CENT	FRS						
16	Skilled Nursing Facility	<u> </u>		::::::::::::::::::::::::::::::::::::::		<u> </u>		l 16
17	bkined iversing i demity							17
18	Nursing Facility							18
	Intermediate Care Facility/Mentally Retarded							18.1
19	Other Long Term Care							19.1
20	Other Inpatient Routine Service Cost							20
	ANCH LARY CERVICE COST CENTER							
-01	ANCILLARY SERVICE COST CENTER				•			L 01
	Radiology							21 22
22	Laboratory							
	Intravenous Therapy							23
24								24
25	Physical Therapy							25
	Occupational Therapy							26
27	Speech Pathology							27
28	Electrocardiology							28
29	Medical Supplies Charged to Patients							29
30								30
31	Dental Care - Title XIX only							31
32	Support Surfaces							32
33	Other Ancillary Service Cost							33

3590 (Cont.)		FORM CMS 2					10-
ALLOCATION OF CAPITAL - RELATED		PROVIDE:		PERIOD: FROMTO		WORKSHEET B PART II	
COST CENTER (Omit Cents)	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	INTERNS & RESIDENTS	OTHER GENERAL SERVICE COST	SUBTOTAL	POST STEPDOWN ADJUSTMENTS	TOTAL
,	12	13	14	15	16	17	18
OUTPATIENT SERVICE COST CENTERS							
34 Clinic							3
35 R H C							3.
36 Other Outpatient Service Cost							3
OTHER REIMBURSABLE COST CENTERS							
37 Administrative and General - HHA							3
38 Skilled Nursing Care - HHA							3
39 Physical Therapy - HHA							3
40 Occupational Therapy - HHA							4
41 Speech Pathology - HHA							4
42 Medical Social Services - HHA							4
43 Home Health Aide - HHA							4
44 Durable Medical Equipment - Rented - HHA							4
45 Durable Medical Equipment - Sold - HHA							4
46 Home Delivered Meals - HHA							4
47 Other Home Health Services - HHA							4
48 Ambulance							4
49 Interns and Residents (Not An Approved Teaching Program)							4
50 Outpatient Rehabilitation Provider							5
51 Other Reimbursable Cost							5
SPECIAL PURPOSE COST CENTERS							
55 Hospice	*:*:*:*:*:*:	 	<u> </u>	<u> </u>	<u> </u>	<u> </u>	5
56 Other Special Purpose Cost							5
57 Subtotals							5
NON REIMBURSABLE COST CENTERS							
58 Gift, Flower, Coffee Shops and Canteen	1-	<u> </u>	<u> </u>	<u> </u>	<u> </u>		1 5
59 Barber and Beauty Shop							5
60 Physicians' Private Offices	+						6
61 Nonpaid Workers							6
62 Patients Laundry							6
63 Other Non Reimbursable Cost							6
64 Cross Foot Adjustments							6
65 Negative Cost Center							6
75 Total							7
13 1000			L	L	L	l .	7.

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03-01 FORM CMS 2540-96 3590 (Cont.)

COST ALLOCATION - GENERAL SERVICE COSTS WITH LESS THAN 1500 PROGRAM DAYS	PROVIDER		PERIOD: FROM TO		WORKSHI PART I	
COST CENTER (Omit Cents)	NET EXPENSES FOR COST ALLOCATION (Fr. Wkst A, Col 7)	CAP-REL COSTS PLANT OPER. MAINT & REPAIR HOUSEKEEPING	EMPLOYEE BENEFITS	LAUNDRY, DIET NURSE ADMIN. CENT SER & SUPP PHARM/MED REC SOC SERV	ADMIN & GENERAL INTEREST	TOTAL COSTS
GENERAL SERVICE COST CENTERS	0	1	2	3	4	5
15.1 Total						15.
INPATIENT ROUTINE SERVICE COST CENTER	S					10.
16 Skilled Nursing Facility						16
17						17
18 Nursing Facility						18
18.1 Intermediate Care Facility / Mentally Retarded						18.
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
56 Other Special Purpose Cost						56
NON REIMBURSABLE COST CENTERS		•		1		1
59 Barber and Beauty Shop						59
63 All Other Non Reimbursable Cost						63
75 TOTAL						75

FORM CMS-2540-96 (03/2001) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3525.1)

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07-99		FORM CMS 2540-96				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	

3590 (Cont.)	FORM CMS 2		07-99				
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		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>	<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 ome cost windiplier (wast. D, r alt II)							UZ

07-99		FORM CMS 2				3590 (Cont.)		
COST ALLOCATION - GENERAL SERVICE	E COSTS	PROVIDE		PERIOD: FROM _ TO		WORKSH	IEET B-1	
	PLANT OPER.	LAUNDRY	HOUSE	DIETARY	NURSING	CENTRAL	PHARMACY	
	MAINTENANCE	& LINEN	KEEPING		ADMINIS-	SERVICES		
COST CENTER	& REPAIRS	SERVICE			TRATION	& SUPPLY		
(Omit Cents)	(Square	(Pounds of	(Hours of	(Meals	(Direct	(Costed	(Costed	
,	Feet)	Laundry)	Service)	Served)	Nrsing Hrs.)	Requisitions)	Requisitions)	
	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
14 Intern & Residents (Approved Teaching Program) 15 Other General Service Cost								15
								13
INPATIENT ROUTINE SERVICE COST CENTERS			,	1	1		T	1 16
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	†		1					31
32 Support Surfaces	†		1					32
33 Other Ancillary Service Cost	†							33
to Canti i memary per vice cont	1		1	<u> </u>	1			

3370 (Cont.)		FURM CMS 2						07-99
•	COST ALLOCATION - GENERAL SERVICE	E COSTS	PROVIDEI	R NO.:	PERIOD: FROM _ TO		WORKSH	EET 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								
	Clinic								34
	RHC								35
36	Other Outpatient Service Cost								36
	OTHER REIMBURSABLE COST CENTERS								130
	Administrative and General - HHA			Ī	T	T	I	Ī	37
	Skilled Nursing Care - HHA								38
	Physical Therapy - HHA								39
40	Occupational Therapy - HHA								40
40	Occupational Therapy - HHA								
41	Speech Pathology - HHA								41
	Medical Social Services - HHA								42
	Home Health Aide - HHA								43
44	Durable Medical Equipment - Rented - HHA								44
	Durable Medical Equipment - Sold - HHA								45
	Home Delivered Meals - HHA								46
	Other Home Health Services - HHA								47
	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								
	Hospice				I				55
56	Other Special Purpose Cost								56
	Subtotals								57
	NON REIMBURSABLE COST CENTERS								10,
	Gift, Flower, Coffee Shops and Canteen	I		T T		1	I	T T	58
	Barber and Beauty Shop								59
	Physicians' Private Offices	+			 				60
	Nonpaid Workers								61
	Patients Laundry	+							62
	Other Non Reimbursable Cost								63
									64
	Cross Foot Adjustments								
	Negative Cost Center								65
	Cost to be Allocated (Per Wkst. B, Part I)								66
	Unit Cost Multiplier (Wkst. B, Part I)								67
	Cost to be Allocated (Per Wkst. B, Part II)								68
69	Unit Cost Multiplier (Wkst. B, Part II)								69

07-33			FURNI CIVIS 2540-90				3390 (Cont.)		
COST ALLOCATION - GENERAL SERVICE		E COSTS	PROVIDE	R NO.:	PERIOD: FROM TO		WORKSH	EET B-1	
		MEDICAL	SOCIAL	INTERNS &	OTHER		POST		
COST C		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	
	RVICE COST CENTERS								
1 Capital-Related	l Costs - Building & Fixture								1
	Costs - Movable Equipment								2
3 Employee Bene									3
4 Administrative									4
	n, Maintenance and Repairs								5
6 Laundry and L	inen Service								6
7 Housekeeping									7
8 Dietary									8
9 Nursing Admir	istration								9
10 Central Service									10
11 Pharmacy	11.7								11
12 Medical Record	ds and Library								12
13 Social Service	<u>, </u>								13
	dents (Approved Teaching Program)								14
15 Other General	Service Cost								15
	OUTINE SERVICE COST CENT	ERS	! 						
16 Skilled Nursing	Facility	Ţ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		<u> </u>			<u> </u>		16
17 Skilled Tvarsing	5 Tuellity								17
18 Nursing Facilit	V								18
	are Facility/ Mentally Retarded								18.1
19 Other Long Ter	rm Coro								19
20 Other Inpatient	Pouting Corviges								20
	SERVICE COST CENTERS			<u> </u>	<u> </u>				20
21 Radiology	SERVICE COST CENTERS		1	ı	ı	l	Ι Ι		21
22 Laboratory									22
22 Laboratory 23 Intravenous Th	orony								23
24 Oxygen (Inhala	erapy								23
				ļ	-				
25 Physical Thera									25
26 Occupational T									26
27 Speech Patholo									27
28 Electrocardiolo									28
29 Medical Suppli	es Charged to Patients								29
30 Drugs Charged									30
31 Dental Care - T									31
32 Support Surfac									32
33 Other Ancillary	/ Service Cost 06 (07/99) (INSTRUCTIONS FO			<u> </u>	<u> </u>				33

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COST ALLOCATION - GENERAL SERVICE COST		STS	PROVIDE	R NO.:	PERIOD: FROM TO		WORKSHI	EET B - 1	0. 77
	COST CENTER	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	INTERNS & RESIDENTS	OTHER GENERAL SERVICE	SUBTOTAL	POST STEPDOWN ADJUSTMENTS	TOTAL	
	(Omit Cents)	(Time Spent)	(Time Spent)	(Assigned Time)	COST	16	17	10	_
	OUTPATIENT SERVICE COST CENTERS	12	13	14	15	16	17	18	8888888
34				1	l	1	T T		34
	RHC								35
	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									40
41	Speech Pathology - HHA								41
42	Medical Social Services - HHA								42
	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
	Outpatient Rehabilitation Provider								50
51	Other Reimbursable Cost								51
	SPECIAL PURPOSE COST CENTERS								
	Hospice								55
56									56
57	Subtotals								57
	NON REIMBURSABLE COST CENTERS								
	Gift, Flower, Coffee Shops and Canteen								58
59									59
60									60
	Nonpaid Workers								61
62									62
63									63
64	Cross Foot Adjustments								64
65									65
66									66
67									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		70HEE2 155	DIIDI IO	NI COMO PUTE	15 11 05 05)		69

COST ALLOCATION	3590 (Cont.)	FORM CMS 2	2540-96					03-01
CAPITAL RELATED COST CENTER (Omit Cents) PLANT OPERATION MAINTENANCE & REPARR REPORTED HARM / MEDICAL SERVICES Cost Centers Cost Centers	COST ALLOCATION -	PROVIDE	R NO.:	PERIOD:				
CAPITAL RELATED COST CENTER (Omit Cents) PLANT OPERATION MAINTENANCE & REPARR REPORTED HARM / MEDICAL SERVICES Cost Centers Cost Centers	STATISTICAL BASIS			FROM		WORKSH	HEET B-1	
COST CENTER (Omit Cents)	WITH LESS THAN 1500 PROGRAM DAYS					PART	II	
COST CENTER (Omit Cents)						ADMIN		
MAINTENANCE & REPAIR REPAIR REPAIR REPAIR REPAIR REPAIR REPAIR REPAIR RECORDA / SOCIAL SERVICES Patient Days Patient	COST CENTER							
HOUSEKEEPING (Gross Salaries) SERVICES (Patient Days)				EMPLOYEE				
NPATIENT ROUTINE SERVICE COST CENTERS 16 Skilled Nursing Facility	`		REPAIR	BENEFITS	RECORDS / SOCIAL			
NPATIENT ROUTINE SERVICE COST CENTERS			HOUSEKEEPING		SERVICES			
INPATIENT ROUTINE SERVICE COST CENTERS 16 16 17 18 17 18 17 18 18 18			(Square Feet)					
16 Skilled Nursing Facility			1	2	3	4	5	
17 18 Nursing Facility		ΓERS						
18 Nursing Facility								16
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								
19 Other Long Term Care								
20 Other Inpatient Routine Services 20 ANCIILLARY SERVICE COST CENTERS								
ANCILLARY SERVICE COST CENTERS 21 Radiology								
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 27 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 32 56 Other Special Purpose Cost 35 NON REIMBURSABLE COST CENTERS 56 NON REIMBURSABLE COST CENTERS 59 63 All Other Non Reimbursable Cost 63 70 Total General Services Costs 63 71 Total Statistics 70								20
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 56 Other Special Purpose Cost 33 NON REIMBURSABLE COST CENTERS 56 59 Barber and Beauty Shop 59 63 All Other Non Reimbursable Cost 63 70 Total General Services Costs 70 71 Total Statistics 71								
23 Intravenous Therapy 24								
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 56 Other Special Purpose Cost 56 NON REIMBURSABLE COST CENTERS 59 59 Barber and Beauty Shop 59 63 All Other Non Reimbursable Cost 63 70 Total General Services Costs 70 71 Total Statistics 71								
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 56 Other Special Purpose Cost 56 NON REIMBURSABLE COST CENTERS 59 59 Barber and Beauty Shop 59 63 All Other Non Reimbursable Cost 63 70 Total General Services Costs 70 71 Total Statistics 71	23 Intravenous Therapy							
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 50 Other Special Purpose Cost 56 NON REIMBURSABLE COST CENTERS 56 59 Barber and Beauty Shop 59 63 All Other Non Reimbursable Cost 63 70 Total General Services Costs 70 71 Total Statistics 71	24 Oxygen (Inhalation) Therapy							
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 56 Other Special Purpose Cost 56 NON REIMBURSABLE COST CENTERS 59 59 Barber and Beauty Shop 59 63 All Other Non Reimbursable Cost 63 70 Total General Services Costs 70 71 Total Statistics 71	25 Physical Therapy							
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 56 Other Special Purpose Cost 56 NON REIMBURSABLE COST CENTERS 59 59 Barber and Beauty Shop 59 63 All Other Non Reimbursable Cost 63 70 Total General Services Costs 70 71 Total Statistics 71								
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 56 Other Special Purpose Cost 56 NON REIMBURSABLE COST CENTERS 59 59 Barber and Beauty Shop 59 63 All Other Non Reimbursable Cost 63 70 Total General Services Costs 70 71 Total Statistics 71	27 Speech Pathology							
30 Drugs Charged to Patients 30 31 31 32 32 Support Surfaces 32 32 33 Other Ancillary Service Cost 33 33 34 35 35 36 36 37 37 38 38 38 39 39 39 39 39	28 Electrocardiology							
31 Dental Care - Title XIX only 31 32 Support Surfaces 32 33 Other Ancillary Service Cost 33 56 Other Special Purpose Cost 56 NON REIMBURSABLE COST CENTERS 59 59 Barber and Beauty Shop 59 63 All Other Non Reimbursable Cost 63 70 Total General Services Costs 70 71 Total Statistics 71	29 Medical Supplies Charged to Patients							29
32 Support Surfaces 33 Other Ancillary Service Cost 56 Other Special Purpose Cost NON REIMBURSABLE COST CENTERS 59 Barber and Beauty Shop 63 All Other Non Reimbursable Cost 70 Total General Services Costs 71 Total Statistics	30 Drugs Charged to Patients							
33 Other Ancillary Service Cost 33 56 Other Special Purpose Cost 56 NON REIMBURSABLE COST CENTERS 59 Barber and Beauty Shop 59 63 All Other Non Reimbursable Cost 63 70 Total General Services Costs 70 71 Total Statistics 71	31 Dental Care - Title XIX only							
56 Other Special Purpose Cost 56 NON REIMBURSABLE COST CENTERS 59 59 Barber and Beauty Shop 59 63 All Other Non Reimbursable Cost 63 70 Total General Services Costs 70 71 Total Statistics 71	32 Support Surfaces							32
NON REIMBURSABLE COST CENTERS 59 Barber and Beauty Shop 59 63 All Other Non Reimbursable Cost 63 70 Total General Services Costs 70 71 Total Statistics 71	33 Other Ancillary Service Cost							33
59Barber and Beauty Shop5963All Other Non Reimbursable Cost6370Total General Services Costs7071Total Statistics71	56 Other Special Purpose Cost							56
63All Other Non Reimbursable Cost6370Total General Services Costs7071Total Statistics71								
63All Other Non Reimbursable Cost6370Total General Services Costs7071Total Statistics71								59
70 Total General Services Costs 70 71 Total Statistics 71								
71 Total Statistics 71								
	71 Total Statistics							71
	72 Unit Cost Multipliers (Line 70 divided by line 7	1)						72

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	T STEP DOWN ADJUSTMENTS	FROM TO		WORKSHEET B-	2
	DESCRIPTION		HEET B - LINE NO.	AMOUNT	
	1	2	3	4	+-
1					1
3 4					2
3					3 4
5					5
6					6
7					7
8					8
9					9
10					10
11					11
12					12
13 14					13 14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22 23					22 23
24					24
25					25
26					26
27					27
28					28 29
29 30					30
31					31
32					32
32					33
34					34
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36					36
37 38					37 38
39		+			39
40					40
41					41
42					42
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44					44
45 46					45 46
47		+			47
48					48
49					49
50					50

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