

COST ALLOCATION - GENERAL SERVICE COSTS		PROVIDER NO.:		PERIOD: FROM _____ TO _____		WORKSHEET B PART I		
		NET EXPENSES FOR COST ALLOCATION Fr. Wkst A, Col 7 0	CAP. REL. BUILDINGS & FIXTURES 1	CAP. REL. MOVABLE EQUIPMENT 2	EMPLOYEE BENEFITS 3	SUBTOTAL (Sum of Columns 0 - 3) 3 A	ADMINIS- TRATIVE & GENERAL 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		
				FROM _____	TO _____	PART I		
COST CENTER (Omit Cents)		NET EXPENSES FOR COST ALLOCATION Fr. Wkst A, Col 7	CAP. REL. BUILDINGS & FIXTURES	CAP. REL. MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	SUBTOTAL (Sum of Columns 0 - 3)	ADMINIS- TRATIVE & GENERAL	
		0	1	2	3	3 A	4	
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							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
75	TOTAL							75

COST ALLOCATION - GENERAL SERVICE COSTS		PROVIDER NO.:		PERIOD: FROM _____ TO _____		WORKSHEET B PART I			
		PLANT OPER. MAINTENANCE & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSE KEEPING	DIETARY	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	
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

FORM CMS-2540-96 (10/99) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3524)

COST ALLOCATION - GENERAL SERVICE COSTS		PROVIDER NO.:			PERIOD:		WORKSHEET B		
					FROM _____	TO _____	PART I		
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								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
75	TOTAL								75

COST ALLOCATION - GENERAL SERVICE COSTS		PROVIDER NO.:			PERIOD: FROM _____ TO _____		WORKSHEET B PART I		
		MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	INTERNS & RESIDENTS	OTHER GENERAL SERVICE COST	SUBTOTAL	POST STEPDOWN ADJUSTMENTS	TOTAL	
COST CENTER (Omit Cents)		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)								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

FORM CMS-2540-96 (10/99) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3524)

COST ALLOCATION - GENERAL SERVICE COSTS		PROVIDER NO.:			PERIOD:		WORKSHEET B		
					FROM _____	TO _____	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	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								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
75	TOTAL								75

ALLOCATION OF CAPITAL - RELATED COSTS		PROVIDER NO.:		PERIOD: FROM _____ TO _____		WORKSHEET B PART II			
		DIRECTLY ASSIGNED CAPITAL RELATED COSTS	CAP. REL. BUILDINGS & FIXTURES	CAP. REL. MOVABLE EQUIPMENT	SUBTOTAL	EMPLOYEE BENEFITS	ADMINIS- TRATIVE & GENERAL	PLANT OPER. MAINTENANCE & REPAIRS	
COST CENTER (Omit Cents)		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
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 Service Cost								20
ANCILLARY SERVICE COST CENTER									
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
	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

ALLOCATION OF CAPITAL - RELATED COSTS		PROVIDER NO.:		PERIOD: FROM _____ TO _____		WORKSHEET B PART II			
		DIRECTLY ASSIGNED CAPITAL RELATED COSTS	CAP. REL. BUILDINGS & FIXTURES	CAP. REL. MOVABLE EQUIPMENT	SUBTOTAL	EMPLOYEE BENEFITS	ADMINIS- TRATIVE & GENERAL	PLANT OPER. MAINTENANCE & REPAIRS	
COST CENTER (Omit Cents)		0	1	2	2 A	3	4	5	
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 An 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
75	Total								75

ALLOCATION OF CAPITAL - RELATED COSTS		PROVIDER NO.:		PERIOD:		WORKSHEET B	
		LAUNDRY & LINEN SERVICE	HOUSE KEEPING	FROM	TO	CENTRAL SERVICES & SUPPLY	PHARMACY
COST CENTER (Omit Cents)		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 Service Cost						20
ANCILLARY SERVICE COST CENTER							
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

ALLOCATION OF CAPITAL - RELATED COSTS		PROVIDER NO.:		PERIOD:		WORKSHEET B		
		LAUNDRY & LINEN SERVICE	HOUSE KEEPING	FROM	TO	PART II		
COST CENTER (Omit Cents)		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 An 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
75	Total							75

ALLOCATION OF CAPITAL - RELATED COSTS		PROVIDER NO.:			PERIOD: FROM _____ TO _____		WORKSHEET B PART II	
		MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	INTERNS & RESIDENTS	OTHER GENERAL SERVICE COST	SUBTOTAL	POST STEPDOWN ADJUSTMENTS	TOTAL
COST CENTER (Omit Cents)		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)							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 Service Cost							20
ANCILLARY SERVICE COST CENTER								
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 (10/99) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3525)

ALLOCATION OF CAPITAL - RELATED COSTS		PROVIDER NO.:			PERIOD:		WORKSHEET B		
		SOCIAL SERVICE	INTERNS & RESIDENTS	OTHER GENERAL SERVICE COST	SUBTOTAL	POST STEPDOWN ADJUSTMENTS	TOTAL		
COST CENTER (Omit Cents)		MEDICAL RECORDS & LIBRARY							
		12	13	14	15	16	17	18	
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 An 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
75	Total								75

COST ALLOCATION - GENERAL SERVICE COSTS WITH LESS THAN 1500 PROGRAM DAYS		PROVIDER NO.:		PERIOD: FROM _____ TO _____		WORKSHEET B PART III		
		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	
COST CENTER (Omit Cents)		0	1	2	3	4	5	
GENERAL SERVICE COST CENTERS								
15.1	Total							15.1
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
56	Other Special Purpose Cost							56
NON REIMBURSABLE COST CENTERS								
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)

COST ALLOCATION - GENERAL SERVICE COSTS		PROVIDER NO.:		PERIOD:		WORKSHEET B - 1	
				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
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 _____		RECONCILIATION 4 A	ADMINISTRATIVE & GENERAL (Accumulated Cost) 4
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 ADMINISTRATION (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 ADMINISTRATION (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
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	
		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
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

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		
		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)									
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								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

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

COST ALLOCATION - STATISTICAL BASIS WITH LESS THAN 1500 PROGRAM DAYS		PROVIDER NO.:		PERIOD: FROM _____ TO _____		WORKSHEET B - 1 PART II		
			CAPITAL RELATED COSTS PLANT OPERATION MAINTENANCE & REPAIR HOUSEKEEPING (Square Feet)	EMPLOYEE BENEFITS (Gross Salaries)	LAUNDRY, DIET NURSE ADMIN. CENTRAL SUPPLY PHARM / MEDICAL RECORDS / SOCIAL SERVICES (Patient Days)	ADMIN & GENERAL INTEREST		
COST CENTER (Omit Cents)		0	1	2	3	4	5	
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
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
72	Unit Cost Multipliers (Line 70 divided by line 71)							72

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

POST STEP DOWN ADJUSTMENTS	PROVIDER NO.:	PERIOD		WORKSHEET B-2	
		FROM	TO		
		WORKSHEET B -			
DESCRIPTION 1	2	PART NO.	LINE NO.	AMOUNT 4	
		3			
1					1
2					2
3					3
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50					50

FORM CMS 2540-96 (07/96) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN
 CMS PUB. 15-II SECTION 3526)