09-11	FORM CMS-	2340-10				4190 (Cont
COST ALLOCATION - GENERAL SERVICE COSTS		PROVIDER CCN:		PERIOD:		WORKSHEET B	
				FROM		PART I	
				TO			
	NET EXPENSES						
	FOR COST	CAP. REL	CAP. REL		SUBTOTAL	ADMINIS-	
	ALLOCATION	BUILDINGS	MOVABLE	EMPLOYEE	(sum of	TRATIVE	
	(from Wkst. A, col. 7)	& FIXTURES	EQUIPMENT	BENEFITS	cols. 0 - 3)	& GENERAL	
Cost Center Description	0	1	2	3	3 A	4	1
GENERAL SERVICE COST CENTERS							
1 Capital-Related Costs - Buildings & Fixtures							
2 Capital-Related Costs - Moveable Equipment							
3 Employee Benefits							
4 Administrative and General							
5 Plant Operation, Maintenance and Repairs							
6 Laundry and Linen Service							
7 Housekeeping							
8 Dietary							
9 Nursing Administration							
10 Central Services and Supply							1
11 Pharmacy							1
12 Medical Records and Library							1
13 Social Service							1
14 Nursing and Allied Health Education							1
15 Other General Service Cost							1
INPATIENT ROUTINE SERVICE COST CENTERS							
30 Skilled Nursing Facility							3
31 Nursing Facility							3
32 ICF - Mentally Retarded							3
33 Other Long Term Care							3
ANCILLARY SERVICE COST CENTERS							
40 Radiology							4
41 Laboratory							4
42 Intravenous Therapy							4
43 Oxygen (Inhalation) Therapy							4
44 Physical Therapy							4
45 Occupational Therapy							4
46 Speech Pathology							4
47 Electrocardiology							4
48 Medical Supplies Charged to Patients							4
49 Drugs Charged to Patients							4
50 Dental Care - Title XIX only							5
51 Support Surfaces							5
52 Other Ancillary Service Cost							52

COST ALLOCATION - GENERAL SERVICE COSTS	TORM CMS-	PROVIDER CCN:		PERIOD:		WORKSHEET B	09-11
COST ALLOCATION - GENERAL SERVICE COSTS		PROVIDER CCN.		FROM		PART I	
				TO TO		FAKI I	
	NET EXPENSES		1	10			1
	FOR COST	CAP. REL	CAP. REL		SUBTOTAL	ADMINIS-	
	ALLOCATION	BUILDINGS	MOVABLE	EMPLOYEE	(sum of	TRATIVE	
	(from Wkst. A, col. 7)	& FIXTURES	EQUIPMENT	BENEFITS	cols. 0 - 3)	& GENERAL	
Cost Center Description	0	1	2	3	3 A	4	1
OUTPATIENT SERVICE COST CENTERS							
60 Clinic							60
61 Rural Health Clinic (RHC)							61
62 FQHC							62
63 Other Outpatient Service Cost							63
OTHER REIMBURSABLE COST CENTERS							
70 Home Health Agency Cost							70
71 Ambulance							71
72 Outpatient Rehabilitation (specify)							72
73 CMHC							73
74 Other Reimbursable Cost							74
SPECIAL PURPOSE COST CENTERS							
83 Hospice							83
84 Other Special Purpose Cost							84
89 Subtotals							89
NON REIMBURSABLE COST CENTERS							
90 Gift, Flower, Coffee Shops and Canteen							90
91 Barber and Beauty Shop							91
92 Physicians' Private Offices							92
93 Nonpaid Workers							93
94 Patients' Laundry							94
95 Other Nonreimbursable Cost							95
98 Cross Foot Adjustments							98
99 Negative Cost Center							99
100 Total							100

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09-11		FORM CMS-	-2540-10				4190 (0	Cont
COST ALLOCATION - GENERAL SERVICE COSTS			PROVIDER CCN:		PERIOD: FROM		WORKSHEET B PART I	
				1	ТО	T		$\overline{}$
	PLANT OPER. MAINTENANCE	LAUNDRY & LINEN	HOUSE		NURSING ADMINIS-	CENTRAL SERVICES		
	& REPAIRS	SERVICE	KEEPING	DIETARY	TRATION	& SUPPLY	PHARMACY	
Cost Center Description	5	6	7	8	9	10	11	1
GENERAL SERVICE COST CENTERS								
Capital-Related Costs - Buildings & Fixtures								
Capital-Related Costs - Moveable Equipment								
3 Employee Benefits								
4 Administrative and General								
5 Plant Operation, Maintenance and Repairs								
6 Laundry and Linen Service								
7 Housekeeping								
8 Dietary								
9 Nursing Administration								
10 Central Services and Supply								1
11 Pharmacy								1
12 Medical Records and Library								1
13 Social Service								1
14 Nursing and Allied Health Education								1
15 Other General Service Cost								1
INPATIENT ROUTINE SERVICE COST CENTERS								
30 Skilled Nursing Facility								3
31 Nursing Facility								3
32 ICF - Mentally Retarded								3
33 Other Long Term Care								3
ANCILLARY SERVICE COST CENTERS								
40 Radiology								4
41 Laboratory								4
42 Intravenous Therapy								4
43 Oxygen (Inhalation) Therapy								4
44 Physical Therapy								4
45 Occupational Therapy								4
46 Speech Pathology								4
47 Electrocardiology								4
48 Medical Supplies Charged to Patients								4
49 Drugs Charged to Patients								4
50 Dental Care - Title XIX only								5
51 Support Surfaces								5
52 Other Ancillary Service Cost								5

COST ALLOCATION - GENERAL SERVICE COSTS			PROVIDER CCN:	PERIOD: FROM TO			WORKSHEET B PART I	
Cost Center Description	PLANT OPER. MAINTENANCE & REPAIRS 5	LAUNDRY & LINEN SERVICE 6	HOUSE KEEPING	DIETARY 8	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	
OUTPATIENT SERVICE COST CENTERS	3	U	/	ō	7	10	11	
60 Clinic								60
61 Rural Health Clinic (RHC)								61
62 FQHC								62
63 Other Outpatient Service Cost								63
OTHER REIMBURSABLE COST CENTERS								
70 Home Health Agency Cost								70
71 Ambulance								71
72 Outpatient Rehabilitation (specify)								72
73 CMHC								73
74 Other Reimbursable Cost								74
SPECIAL PURPOSE COST CENTERS								
83 Hospice								83
84 Other Special Purpose Cost								84
89 Subtotals								89
NON REIMBURSABLE COST CENTERS								
90 Gift, Flower, Coffee Shops and Canteen								90
91 Barber and Beauty Shop								91
92 Physicians' Private Offices								92
93 Nonpaid Workers								93
94 Patients' Laundry								94
95 Other Nonreimbursable Cost								95
98 Cross Foot Adjustments								98
99 Negative Cost Center								99
100 Total								100

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09-11		FORM CMS	-2540-10				4190	(Cont
COST ALLOCATION - GENERAL SERVICE COSTS			PROVIDER CCN:		PERIOD:		WORKSHEET B	3
					FROM		PART I	
					TO			
1			NURSING &	OTHER				
	MEDICAL		ALLIED	GENERAL		POST		
	RECORDS	SOCIAL	HEALTH	SERVICE		STEP-DOWN		
	& LIBRARY	SERVICE	EDUCATION	COST	SUBTOTAL	ADJUSTMENTS	TOTAL	
Cost Center Description	12	13	14	15	16	17	18	
GENERAL SERVICE COST CENTERS								
1 Capital-Related Costs - Buildings & Fixtures								
2 Capital-Related Costs - Moveable Equipment								
3 Employee Benefits								
4 Administrative and General								
5 Plant Operation, Maintenance and Repairs								
6 Laundry and Linen Service								
7 Housekeeping								
8 Dietary								
9 Nursing Administration								
10 Central Services and Supply								1
11 Pharmacy								1
12 Medical Records and Library								1
13 Social Service								1
14 Nursing and Allied Health Education								1
15 Other General Service Cost								1
INPATIENT ROUTINE SERVICE COST CENTERS								
30 Skilled Nursing Facility								3
31 Nursing Facility								3
32 ICF - Mentally Retarded								3
33 Other Long Term Care								3
ANCILLARY SERVICE COST CENTERS								
40 Radiology								4
41 Laboratory								4
42 Intravenous Therapy								4
43 Oxygen (Inhalation) Therapy								4
44 Physical Therapy								4
45 Occupational Therapy								4
46 Speech Pathology								4
47 Electrocardiology								4
48 Medical Supplies Charged to Patients								4
49 Drugs Charged to Patients								4
50 Dental Care - Title XIX only								5
51 Support Surfaces								5
52 Other Ancillary Service Cost								5

4190 (Cont.)		TOKWI CIVIS	_				ī	09-11
COST ALLOCATION - GENERAL SERVICE COSTS			PROVIDER CCN:		PERIOD:		WORKSHEET B	
					FROM		PART I	
					TO			
			NURSING &	OTHER				
	MEDICAL		ALLIED	GENERAL		POST		
	RECORDS	SOCIAL	HEALTH	SERVICE		STEP-DOWN		
	& LIBRARY	SERVICE	EDUCATION	COST	SUBTOTAL	ADJUSTMENTS	TOTAL	
Cost Center Description	12	13	14	15	16	17	18	
OUTPATIENT SERVICE COST CENTERS								
60 Clinic								60
61 Rural Health Clinic (RHC)								61
62 FQHC								62
63 Other Outpatient Service Cost								63
OTHER REIMBURSABLE COST CENTERS								
70 Home Health Agency Cost								70
71 Ambulance								71
72 Outpatient Rehabilitation (specify)								72
73 CMHC								73
74 Other Reimbursable Cost								74
SPECIAL PURPOSE COST CENTERS								
83 Hospice								83
84 Other Special Purpose Cost								84
89 Subtotals								89
NON REIMBURSABLE COST CENTERS								
90 Gift, Flower, Coffee Shops and Canteen								90
91 Barber and Beauty Shop								91
92 Physicians' Private Offices								92
93 Nonpaid Workers								93
94 Patients' Laundry								94
95 Other Nonreimbursable Cost								95
98 Cross Foot Adjustments								98
99 Negative Cost Center								99
100 Total								100

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09-1	ALLOCATION - STATISTICAL BASIS	1 ORWI CIV	PROVIDER CCN: PERIOD :					
COS	T ALLOCATION - STATISTICAL BASIS		PROVIDER CCN:				WORKSHEET B -	I
					FROM TO			
			CAP. REL.	CAP. REL.	10		ADMINIS-	$\overline{}$
			BUILDINGS	MOVABLE	EMPLOYEE		TRATIVE	
			& FIXTURES	EQUIPMENT	BENEFITS		& GENERAL	
			(Square	(Dollar Value or	(Gross	RECONCIL-	(Accumulated	
	Cost Center Description		Feet)	Square Feet)	Salaries)	IATION	Cost)	
	Cost Center Description	0	1	2	3	4 A	4	1
GEN	ERAL SERVICE COST CENTERS							
1	Capital-Related Costs - Buildings & Fixtures							
2	Capital-Related Costs - Moveable Equipment							
3	Employee Benefits							
4	Administrative and General							
5	Plant Operation, Maintenance and Repairs							
	Laundry and Linen Service							
7	Housekeeping							
	Dietary							
	Nursing Administration							
	Central Services and Supply							1
	Pharmacy							1
	Medical Records and Library							1
13	Social Service							1
14	Nursing and Allied Health Education							1
15	Other General Service Cost							1
	TIENT ROUTINE SERVICE COST CENTERS							
	Skilled Nursing Facility							3
31	Nursing Facility							3
32	ICF - Mentally Retarded							3
33	Other Long Term Care							3
ANC	ILLARY SERVICE COST CENTERS							
40	Radiology							4
41	Laboratory							4
42	Intravenous Therapy							4
43	Oxygen (Inhalation) Therapy							
44	Physical Therapy							4
45	Occupational Therapy							4
	Speech Pathology							4
47	Electrocardiology							4
48	Medical Supplies Charged to Patients							4
	Drugs Charged to Patients							4
50	Dental Care - Title XIX only							5
	Support Surfaces							5
	Other Ancillary Service Cost							5

COST ALLOCATION - STATISTICAL BASIS		PROVIDER CCN:		PERIOD: FROM		WORKSHEET B -	1
				TO			
Cost Center Description		CAP. REL. BUILDINGS & FIXTURES (Square Feet)	CAP. REL. MOVABLE EQUIPMENT (Dollar Value or Square Feet)	EMPLOYEE BENEFITS (Gross Salaries)	RECONCIL- IATION	ADMINIS- TRATIVE & GENERAL (Accumulated Cost)	
	0	1	2	3	4 A	4	1
OUTPATIENT SERVICE COST CENTERS							
60 Clinic							60
61 Rural Health Clinic (RHC)							61
62 FQHC							62
63 Other Outpatient Service Cost							63
OTHER REIMBURSABLE COST CENTERS							
70 Home Health Agency Cost							70
71 Ambulance							71
72 Outpatient Rehabilitation (specify)							72
73 CMHC							73
74 Other Reimbursable Cost							74
SPECIAL PURPOSE COST CENTERS							
83 Hospice							83
84 Other Special Purpose Cost							84
89 Subtotals							89
NON REIMBURSABLE COST CENTERS							
90 Gift, Flower, Coffee Shops and Canteen							90
91 Barber and Beauty Shop							91
92 Physicians' Private Offices							92
93 Nonpaid Workers							93
94 Patients' Laundry							94
95 Other Nonreimbursable Cost							95
98 Cross Foot Adjustment							98
99 Negative Cost Center							99
102 Cost to be allocated (Per Wkst. B, Pt I.)							102
103 Unit Cost Multiplier (Wkst. B, Pt I.)							103
104 Cost to be allocated (Per Wkst. B, Pt. II)							104
105 Unit Cost Multiplier (Wkst B, Pt. II)							105

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09-11		LOKM CMP-					4190 (
COST ALLOCATION - STATISTICAL BASIS			PROVIDER CCN:		PERIOD:		WORKSHEET B -	1
					FROM			
				_	TO			
	PLANT OPER.	LAUNDRY			NURSING	CENTRAL		
	MAINTENANCE	& LINEN	HOUSE		ADMINIS-	SERVICES		
	& REPAIRS	SERVICE	KEEPING	DIETARY	TRATION	& SUPPLY	PHARMACY	
	(Square	(Pounds of	(Hours of	(Meals	(Direct	(Costed	(Costed	
Cost Center Description	Feet)	Laundry)	Service)	Served)	Nrsing Hrs.)	Requisitions)	Requisitions)	_
	5	6	7	8	9	10	11	—
GENERAL SERVICE COST CENTERS								
1 Capital-Related Costs - Buildings & Fixtures								1
2 Capital-Related Costs - Moveable 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 Nursing and Allied Health Education								14
15 Other General Service Cost								15
INPATIENT ROUTINE SERVICE COST CENTERS								
30 Skilled Nursing Facility								30
31 Nursing Facility								31
32 ICF - Mentally Retarded								32
33 Other Long Term Care								33
ANCILLARY SERVICE COST CENTERS								
40 Radiology								40
41 Laboratory								41
42 Intravenous Therapy								42
43 Oxygen (Inhalation) Therapy								43
44 Physical Therapy								44
45 Occupational Therapy								45
46 Speech Pathology								46
47 Electrocardiology								47
48 Medical Supplies Charged to Patients								48
49 Drugs Charged to Patients								49
50 Dental Care - Title XIX only								50
51 Support Surfaces								51
52 Other Ancillary Service Cost								52

4190 (Colit.)		FORM CMS-	23 4 0-10				,	09-11
COST ALLOCATION - STATISTICAL BASIS			PROVIDER CCN:		PERIOD:		WORKSHEET B - 1	1
					FROM			
					ТО			
	PLANT OPER.	LAUNDRY			NURSING	CENTRAL		T
	MAINTENANCE	& LINEN	HOUSE		ADMINIS-	SERVICES		
	& REPAIRS	SERVICE	KEEPING	DIETARY	TRATION	& SUPPLY	PHARMACY	
	(Square	(Pounds of	(Hours of	(Meals	(Direct	(Costed	(Costed	
Cost Center Description	Feet)	Laundry)	Service)	Served)	Nrsing Hrs.)	Requisitions)	Requisitions)	
	5	6	7	8	9	10	11	1
OUTPATIENT SERVICE COST CENTERS								
60 Clinic								60
61 Rural Health Clinic (RHC)								61
62 FQHC								62
63 Other Outpatient Service Cost								63
OTHER REIMBURSABLE COST CENTERS								
70 Home Health Agency Cost								70
71 Ambulance								71
72 Outpatient Rehabilitation (specify)								72
73 CMHC								73
74 Other Reimbursable Cost								74
SPECIAL PURPOSE COST CENTERS								
83 Hospice								83
84 Other Special Purpose Cost								84
89 Subtotals								89
NON REIMBURSABLE COST CENTERS								
90 Gift, Flower, Coffee Shops and Canteen								90
91 Barber and Beauty Shop								91
92 Physicians' Private Offices								92
93 Nonpaid Workers								93
94 Patients' Laundry								94
95 Other Nonreimbursable Cost								95
98 Cross Foot Adjustment								98
99 Negative Cost Center								99
102 Cost to be allocated (Per Wkst. B, Pt I.)								102
103 Unit Cost Multiplier (Wkst. B, Pt I.)								103
104 Cost to be allocated (Per Wkst. B, Pt. II)								104
105 Unit Cost Multiplier (Wkst B, Pt. II)								105

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09-1			FORM CMS-						(Cont.
COST	ALLOCATION - STATISTICAL BASIS			PROVIDER CCN:		PERIOD:		WORKSHEET B	- 1
						FROM			
						TO			
		MEDICAL		NURSING &					
		RECORDS	SOCIAL	ALLIED	OTHER				
		& LIBRARY	SERVICE	HEALTH	GENERAL		POST		
		(Time	(Time	EDUCATION	SERVICE		STEP-DOWN		
	Cost Center Description	Spent)	Spent)	(Assigned Time)	COST	SUBTOTAL	ADJUSTMENTS	TOTAL	
•	•	12	13	14	15	16	17	18	
GENI	ERAL SERVICE COST CENTERS								
1	Capital-Related Costs - Buildings & Fixtures								
2	Capital-Related Costs - Moveable Equipment								
3	Employee Benefits								
	Administrative and General								
5	Plant Operation, Maintenance and Repairs								
	Laundry and Linen Service								
	Housekeeping								
	Dietary								
	Nursing Administration								
	Central Services and Supply								1
	Pharmacy								1
	Medical Records and Library								1
	Social Service								1
	Nursing and Allied Health Education								1
	Other General Service Cost								1
	TIENT ROUTINE SERVICE COST CENTERS								
	Skilled Nursing Facility								3
	Nursing Facility								3
	ICF - Mentally Retarded								3
	Other Long Term Care								3
	LLARY SERVICE COST CENTERS								_
	Radiology								4
	Laboratory								4
	Intravenous Therapy								4
	Oxygen (Inhalation) Therapy								4
	Physical Therapy								4
45	Occupational Therapy								4
	Speech Pathology								4
	Electrocardiology								4
	Medical Supplies Charged to Patients								4
	Drugs Charged to Patients								4
	Dental Care - Title XIX only								5
	Support Surfaces			1					5
	Other Ancillary Service Cost								5

COST ALLOCATION - STATISTICAL BASIS			PROVIDER CCN:		PERIOD:		WORKSHEET B	- 1
					FROM			
					TO			
	MEDICAL		NURSING &					
	RECORDS	SOCIAL	ALLIED	GENERAL				
	& LIBRARY	SERVICE	HEALTH EDU	SERVICE		POST		
	(Time	(Time	EDUCATION	COST		STEP-DOWN		
Cost Center Description	Spent)	Spent)	(Assigned Time)	COST	SUBTOTAL	ADJUSTMENTS	TOTAL	
	12	13	14	15	16	17	18	
OUTPATIENT SERVICE COST CENTERS								
60 Clinic								60
61 Rural Health Clinic (RHC)								61
62 FQHC								62
63 Other Outpatient Service Cost								63
OTHER REIMBURSABLE COST CENTERS								
70 Home Health Agency Cost								70
71 Ambulance								71
72 Outpatient Rehabilitation (specify)								72
73 CMHC								73
74 Other Reimbursable Cost								74
SPECIAL PURPOSE COST CENTERS								
83 Hospice								83
84 Other Special Purpose Cost								84
89 Subtotals								89
NON REIMBURSABLE COST CENTERS								
90 Gift, Flower, Coffee Shops and Canteen								90
91 Barber and Beauty Shop								91
92 Physicians' Private Offices								92
93 Nonpaid Workers								93
94 Patients' Laundry								94
95 Other Nonreimbursable Cost								95
98 Cross Foot Adjustment								98
99 Negative Cost Center								99
102 Cost to be allocated (Per Wkst. B, Pt I.)								102
103 Unit Cost Multiplier (Wkst. B, Pt I.)								103
104 Cost to be allocated (Per Wkst. B, Pt. II)								104
105 Unit Cost Multiplier (Wkst B, Pt. II)								105

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09-11		FORM CMS-	2540-10				4190 (C	ont.)
ALLOCATION OF CAPITAL - RELATED COSTS			PROVIDER CCN:		PERIOD:		WORKSHEET B	
					FROM		PART II	
					TO			
	DIRECTLY							
	ASSIGNED	CAP. REL	CAP. REL.			ADMINIS-	PLANT OPER.	
	CAPITAL	BUILDINGS	MOVABLE		EMPLOYEE	TRATIVE	MAINTENANCE	
	RELATED COSTS	& FIXTURES	EQUIPMENT	SUBTOTAL	BENEFITS	& GENERAL	& REPAIRS	
Cost Center Description	0	1	2	2 A	3	4	5	
GENERAL SERVICE COST CENTERS								
1 Capital-Related Costs - Buildings & Fixtures								1
2 Capital-Related Costs - Moveable 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 Nursing and Allied Health Education								14
15 Other General Service Cost								15
INPATIENT ROUTINE SERVICE COST CENTERS								
30 Skilled Nursing Facility								30
31 Nursing Facility								31
32 ICF - Mentally Retarded								32
33 Other Long Term Care								33
ANCILLARY SERVICE COST CENTERS								
40 Radiology								40
41 Laboratory								41
42 Intravenous Therapy								42
43 Oxygen (Inhalation) Therapy								43
44 Physical Therapy								44
45 Occupational Therapy								45
46 Speech Pathology								46
47 Electrocardiology								47
48 Medical Supplies Charged to Patients								48
49 Drugs Charged to Patients								49
50 Dental Care - Title XIX only								50
51 Support Surfaces								51
52 Other Ancillary Service Cost								52

4190 (Colit.)		FORM CMS-	2340-10				· · · · · · · · · · · · · · · · · · ·	19-11
ALLOCATION OF CAPITAL - RELATED COSTS			PROVIDER CCN: PERIOD: FROM TO			NOD: DM		
Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COSTS	CAP. REL BUILDINGS & FIXTURES	CAP. REL. MOVABLE EQUIPMENT	SUBTOTAL 2 A	EMPLOYEE BENEFITS	ADMINIS- TRATIVE & GENERAL 4	PLANT OPER. MAINTENANCE & REPAIRS	
OUTPATIENT SERVICE COST CENTERS	· ·			211		T	3	
60 Clinic								60
61 Rural Health Clinic (RHC)								61
62 FOHC								62
63 Other Outpatient Service Cost								63
OTHER REIMBURSABLE COST CENTERS								
70 Home Health Agency Cost								70
71 Ambulance								71
72 Outpatient Rehabilitation (specify)								72
73 CMHC								73
74 Other Reimbursable Cost								74
SPECIAL PURPOSE COST CENTERS								
83 Hospice								83
84 Other Special Purpose Cost								84
89 Subtotals								89
NON REIMBURSABLE COST CENTERS								
90 Gift, Flower, Coffee Shops and Canteen								90
91 Barber and Beauty Shop								91
92 Physicians' Private Offices								92
93 Nonpaid Workers								93
94 Patients' Laundry								94
95 Other Nonreimbursable Cost								95
98 Cross Foot Adjustments								98
99 Negative Cost Center								99
100 Total								100

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ALLO	ALLOCATION OF CAPITAL - RELATED COSTS		APITAL - RELATED COSTS PROVIDER CCN:		PERIOD: FROM TO	WORKSHEET B PART II			
		& L	NDRY INEN VICE	HOUSE KEEPING	DIETARY	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	
	Cost Center Description		6	7	8	9	10	11	—
	ERAL SERVICE COST CENTERS								_
	Capital-Related Costs - Buildings & Fixtures								1
	Capital-Related Costs - Moveable Equipment								2
	Employee Benefits								3
	Administrative and General								4
	Plant Operation, Maintenance and Repairs								5
	Laundry and Linen Service								-
	Housekeeping								7
	Dietary								8
9	5								ç
	Central Services and Supply								10
	Pharmacy								11
	Medical Records and Library								13
	Social Service								13
	Nursing and Allied Health Education								14
	Other General Service Cost								1:
	ATIENT ROUTINE SERVICE COST CENTERS								
	Skilled Nursing Facility								3
	Nursing Facility								3
	ICF - Mentally Retarded								3:
	Other Long Term Care								3
	ILLARY SERVICE COST CENTERS								
	Radiology								4
	Laboratory								4
	Intravenous Therapy								42
43	Oxygen (Inhalation) Therapy								4.
44	Physical Therapy								4
	Occupational Therapy								4:
	Speech Pathology								40
47	Electrocardiology								41
48	Medical Supplies Charged to Patients								48
49	Drugs Charged to Patients								49
50	Dental Care - Title XIX only								50
51	Support Surfaces								5
	Other Ancillary Service Cost								52

ALLOCATION OF CAPITAL - RELATED COSTS				PERIOD: FROM TO		WORKSHEET B PART II	
	LAUNDRY & LINEN SERVICE	HOUSE KEEPING	DIETARY	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	
Cost Center Description	6	7	8	9	10	11	
OUTPATIENT SERVICE COST CENTERS							- 60
60 Clinic 61 Rural Health Clinic (RHC)							60
61 Rurai Health Clinic (RHC) 62 FQHC							62
63 Other Outpatient Service Cost			ł				63
OTHER REIMBURSABLE COST CENTERS							03
70 Home Health Agency Cost							70
71 Ambulance							71
72 Outpatient Rehabilitation (specify)							72
73 CMHC							73
74 Other Reimbursable Cost							74
SPECIAL PURPOSE COST CENTERS							
83 Hospice							83
84 Other Special Purpose Cost							84
89 Subtotals							89
NON REIMBURSABLE COST CENTERS							
90 Gift, Flower, Coffee Shops and Canteen							90
91 Barber and Beauty Shop							91
92 Physicians' Private Offices							92
93 Nonpaid Workers							93
94 Patients' Laundry							94
95 Other Nonreimbursable Cost							95
98 Cross Foot Adjustments							98
99 Negative Cost Center							99
100 Total							100

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09-11		FORM CMS	_				WORKSHEET B	(Cont.
ALLOCATION OF CAPITAL - RELATED COSTS				PROVIDER CCN:		PERIOD:		
					FROM		PART II	
					TO			
			NURSING &	OTHER		T		
	MEDICAL		ALLIED	GENERAL		POST		
	RECORDS	SOCIAL	HEALTH	SERVICE		STEP-DOWN		
	& LIBRARY	SERVICE	EDUCATION	COST	SUBTOTAL	ADJUSTMENTS	TOTAL	
Cost Center Description	12	13	14	15	16	17	18	_
GENERAL SERVICE COST CENTERS	* **	15	11	15	10	- 1	10	
Capital-Related Costs - Buildings & Fixtures								1
2 Capital-Related Costs - Moveable 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 Nursing and Allied Health Education								14
15 Other General Service Cost								15
INPATIENT ROUTINE SERVICE COST CENTERS								
30 Skilled Nursing Facility								30
31 Nursing Facility								31
32 ICF - Mentally Retarded								32
33 Other Long Term Care								33
ANCILLARY SERVICE COST CENTERS								
40 Radiology								40
41 Laboratory								41
42 Intravenous Therapy								42
43 Oxygen (Inhalation) Therapy								43
44 Physical Therapy								44
45 Occupational Therapy								45
46 Speech Pathology								46
47 Electrocardiology								47
48 Medical Supplies Charged to Patients								48
49 Drugs Charged to Patients								49
50 Dental Care - Title XIX only								50
51 Support Surfaces								51
52 Other Ancillary Service Cost								52

4190 (Cont.)		FURM CMS	-2340-10					09-11	
ALLOCATION OF CAPITAL - RELATED COSTS			PROVIDER CCN: PERIOD: FROM TO				WORKSHEET B PART II		
	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING & ALLIED HEALTH EDUCATION	OTHER GENERAL SERVICE COST	SUBTOTAL	POST STEP-DOWN ADJUSTMENTS	TOTAL		
Cost Center Description	12	13	14	15	16	17	18		
OUTPATIENT SERVICE COST CENTERS									
60 Clinic								60	
61 Rural Health Clinic (RHC)								61	
62 FQHC								62	
63 Other Outpatient Service Cost								63	
OTHER REIMBURSABLE COST CENTERS									
70 Home Health Agency Cost								70	
71 Ambulance								71	
72 Outpatient Rehabilitation (specify)								72	
73 CMHC								73	
74 Other Reimbursable Cost								74	
SPECIAL PURPOSE COST CENTERS									
83 Hospice								83	
84 Other Special Purpose Cost								84	
89 Subtotals								89	
NON REIMBURSABLE COST CENTERS								- 00	
90 Gift, Flower, Coffee Shops and Canteen								90	
91 Barber and Beauty Shop 92 Physicians' Private Offices								91	
								92 93	
93 Nonpaid Workers									
94 Patients' Laundry 95 Other Nonreimbursable Cost								94 95	
98 Cross Foot Adjustments								98	
99 Negative Cost Center								99	
100 Total								100	

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POST STEP DOWN ADJUSTMENTS	PROVIDER CCN: PERI	IOD: WORKSHEET B-2
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	TO	

		Worksheet B			$\overline{}$
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