



# User Manual

HFS/Toyon HCRIS Website

version 1.1



# User Manual

## Health Financial Systems/Toyon & Associates, Inc. HCRIS Database Website - Reports and Data Analysis Tools

Revised 4/19/2013  
version 1.1

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# 1 Welcome to the HCRIS Website

Welcome to the HFS/Toyon HCRIS database website. This website and the various tools and reports you will find here are the result of the joint efforts of Health Financial Systems and Toyon & Associates, Inc. We have been developing this website for several years. The HFS/Toyon HCRIS website contains all HCRIS data for the 2552-96 and 2552-10 cost report form sets. The Medicare Cost Report data contains thousands of data elements per report for several thousand Hospital providers with several report time periods and iterations of those reports. In other words, it is a lot of data, too much for most users to be able to handle with the tools typically available. This website focuses on bringing key elements of the data into clear view, allowing users to look at only who and what they are interested in and easily filtering down to and extracting the data they want for further analysis. We designed the website, reports and tools to give users access to the CMS HCRIS database through an easy to use interface. Specifically, users of the HCRIS website will enjoy fast and reliable access to the complete HCRIS hospital databases.

## **2552-96 Cost Report Data**

(9/30/96 fiscal year end to fiscal year begin 4/29/2010) This data is available in our snapshot reports, our comparison reports and the search and extract features.

## **2552-10 Cost Report Data**

(5/1/2010 fiscal year begin and after) We use 2552-10 data in our snap shot reports, comparison reports and the search and extract features. You can re-create complete cost reports from the reports in this database and view them as PDF files or open them as regular HFS hospital cost report data files using HFS Medicare Hospital cost report software. The HCRIS website will be updated periodically whenever CMS releases new HCRIS data. (Please read [Section 6](#) of this manual where we included selected portions of official CMS and ResDac publications regarding the integrity and scope of HCRIS data and take a minute to review the CMS disclaimers regarding use and interpretation of HCRIS data.)

Licensed users of the HCRIS website will access to the following data, which may be viewed and analyzed using our suite of reports and tools

- Quick access to available cost report Data for all 2552-96 & 2552-10 Reporting Years;
- Recreated Cost Reports for viewing and downloading of .mcx files for all 2552-10 reports;
- Quick Review and Analysis of multiple years;
- Canned Reports for useful review and analysis;
- Comparison(s) of multiple hospital's common information;
- Powerful Search Function for Drill Down and Analysis Purposes;
- Data Extract Function for Spreadsheet/Database Analysis.

We are very excited about the HCRIS database website. Although there are other commercially available HCRIS database tools, there are no other products or tools that enable users to search, retrieve, compare and analyze HCRIS data for all iterations of all hospital cost reports published in the CMS HCRIS Public Use Files for 2552-96 and 2552-10 cost report form sets. Our HCRIS website is the only tool that can re-create a complete PDF copy of any 2552-10 cost report. We can also re-create 2552-10 cost reports as HFS Hospital cost report data files that can be opened using the HFS

2552-10 Medicare cost report software.

We spent several months in beta testing because we wanted to discover the bugs before you did. Please notify us immediately if you encounter any problems as you use the tools and run the reports. You can report problems and get technical support by contacting our support team Monday through Friday, 5:00 a.m. to 5:00 p.m (PST). The best ways to reach us is by email at [support@hfssoft.com](mailto:support@hfssoft.com) or call our toll free number (888)216-6041. The website is still a work in progress, and probably will be for the foreseeable future. We welcome your comments, questions and suggestions. We hope you will contact us with your requests for additional reports and new comparisons you would like to see added in the future. We believe this product is truly the first of its kind and we thank you for choosing the HFS/Toyon HCRIS database website. We look forward to providing you with this valuable data and these useful tools for many years to come and we will do everything possible to make sure that you are completely satisfied with this product and with your experience when using it.

Please read the next section entitled [Getting Started](#). It contains step-by-step instructions on how to get started using the website. The rest of the sections in this manual contain detailed information regarding all of the HCRIS reports and features.

## 2 Getting Started

This section is intended for new users of the HCRIS website. It explains how to locate, login to, and perform the initial setup that is required before you can use the HCRIS website. Please read and follow these instructions carefully. Unless you complete these first procedures, you will not be able to access the HCRIS reports and tools.

To start using the HCRIS website, open your internet browser and go to the [www.hfssoft.com](http://www.hfssoft.com) website. At the top of the HFS home page you will see four colored tabs. Select the red **HCRIS** tab at the top of the page.



Next you will see the HCRIS Website main page.

**HFS/Toyon HCRIS Website**

The HFS/Toyon HCRIS Website gives users access to the CMS public use Medicare Cost Report data. The Medicare Cost Report data contains thousands of data elements per report for several thousand Hospital providers with several report time periods and iterations of those reports. In other words, it is a lot of data, too much for most users to be able to handle with the tools typically available. This website focuses on bringing key elements of the data into clear view, allowing users to look at only who and what they are interested in and easily filtering down to and extracting the data they want for further analysis.

This is a new product and we are very interested in what you think and your ideas for making it better. Whether you are a user, a potential client or just interested in Medicare cost report data, please feel free to contact us with your thoughts or suggestions. You can use the Contact Us link, located under the More Info area (on the right and in blue) or e-mail us at [support@HFSOFT.com](mailto:support@HFSOFT.com) to give us feedback.

This database currently contains data from the 2552-96 and 2552-10 cost reports that has

**Software**

Annual Subscription for users at the same company:

- 1-2 Users - \$1,000
- 3-5 Users - \$1,500
- 6-10 Users - \$2,000
- 11-15 Users - \$2,500
- 16-20 Users - \$3,000
- +20 - Users \$4,000
- +30 - Users \$4,500
- +50 - Users \$5,000
- +100 - Users \$7,500

**+ PURCHASE**

**+ REQUEST DEMO**

**Support**

[FAQ](#)

**More Info**

[View HCRIS Presentation](#)

[Contact Us](#)

If you are interested in the HCRIS database and you want to try it out before you buy it, click **Request Demo**. We will send you a user name and password and give you temporary access to the HCRIS website so you can use the HCRIS tools and reports and decide if you want to become a licensed user.

If you have not yet purchased a license to use this product, you can click on the **Purchase** link and follow the prompts to become a registered licensed user of the HCRIS website.

## 2.1 Login to HCRIS Website

On the HCRIS website home page you can login by clicking the **Sing In** link, located in the upper right corner of the web page. In fact, you will open the **Sign In** screen by clicking the **Sign In** link, or clicking any of the various links displayed on the left side of the web page. When you click on any of these links, the screen will change and you will be prompted to sign in.

The screenshot shows the HCRIS Website login interface. The header is blue with the HealthFinancial Systems logo (TOYON ASSOCIATES, INC.) on the left, 'HCRIS Website' in the center, and 'HFSSoft' and 'Contact Us' links on the right. Below the header is a navigation bar with links: HOME, PREFERENCES, ACCOUNT, HCRIS Products, SUPPORT, and COMPANY. The main content area is titled 'Welcome to HFS - Sign In' and includes a green message: 'HCRIS login will allow you access to view and download various reports.' Below this is a 'Sign In to your account.' section with input fields for 'User Name:' and 'Password:'. A link for 'Forgot User Name and/or Password?' is provided. There is a checkbox for 'Remember me.' with a note: 'If you check the "Remember me" box, a cookie will be saved so you'll be automatically signed in next time.' At the bottom of the sign-in section are two buttons: 'Sign In' and 'New User'. On the left side of the page, there is a sidebar menu with categories: 'My Provider List', 'Snap Shot Reports' (listing various reports like PPS Hosp Dashboard, IP PPS Dashboard, CAH Dashboard, Balance Sheet, Wage Index, DSH Overview, GME Summary, IME Summary, Reimb vs Cost Analysis, Bad Debt Report, SCH/MDH Report, Protested Amounts, Available Facility Reports), and 'Tools' (listing My Provider Multi Facility Comparisons, Wage Data Analysis by CBSA, My Provider Roll Up Report(s), and Advanced Search and Extract).

To access the website you will need to be a registered user of the HCRIS website. You will also need a username and password. If you are an existing HFS Medicare cost report software user you will

use your existing username and password. Demo users will have user names and passwords activated for two weeks. If you have not received a username and password, please contact [support@hfssoft.com](mailto:support@hfssoft.com). If you cannot remember your username or password, you can click the **Forgot Username and/or Password?** link to retrieve your username. If our database contains a username that is associated with your email address it will be sent to you at the email address you provided.

If you arrived at this page and are not yet a licensed and registered user, select the **New User** button to become a registered user of the website. Enter your information in the areas provided.

If you have a user name and password, enter your user name and password in the text boxes. Remember, your user name and your password are case sensitive, so make sure you type them exactly as they appear in the email you received from us. When finished typing your user name and password, click the **Sign In** button.

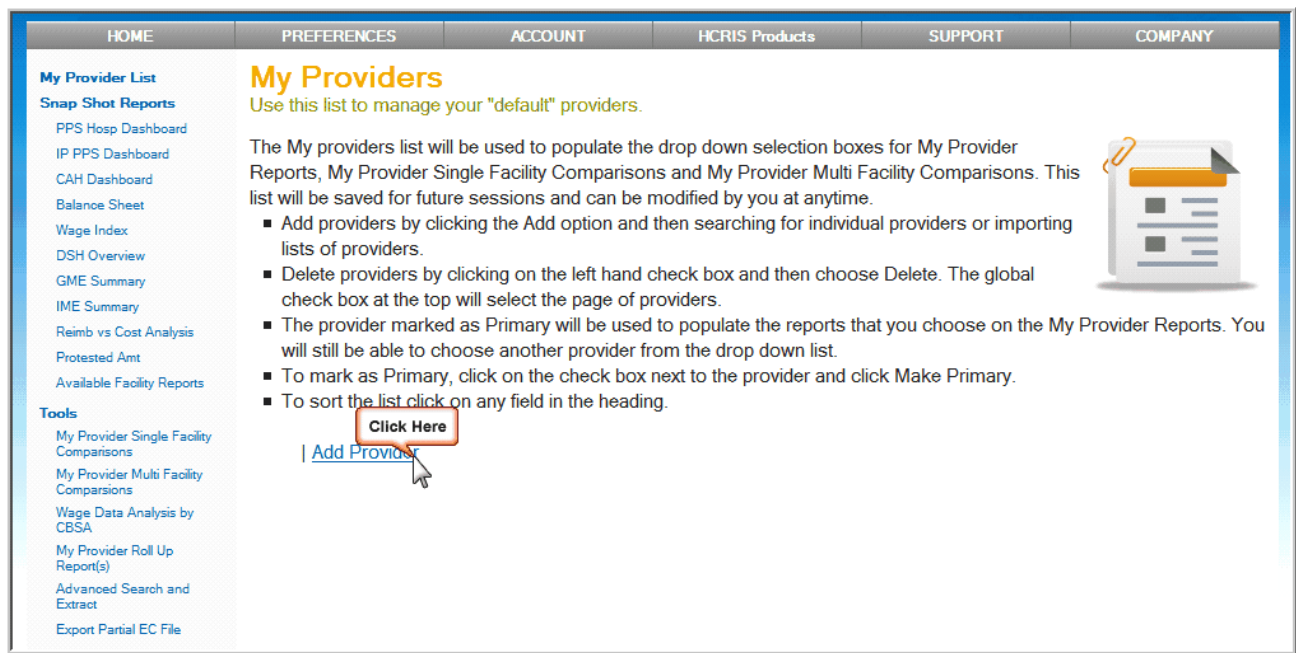
You may want to select the **Remember Me** option by clicking the check box. If you select this option you will not need to enter your user name and password the next time you access the HCRIS website because the website will remember them for you.

When you sign in for the first time you will see the **My Provider List** screen. In the unlikely event that you signed in directly to one of the advanced data analysis tools, you should select the **My Provider List** link, located at the top of the column of links on the left side of the web page. See the next section for instructions on how to [Create My Provider List](#).

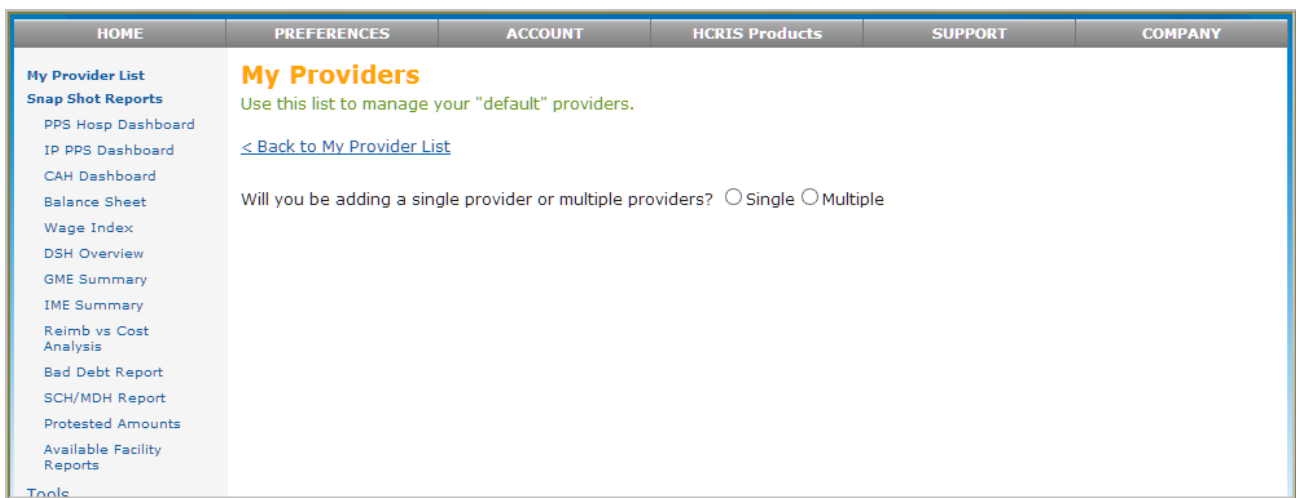
## 2.2 Create My Provider List

### First Time Users - Selecting Your Provider(s)

When you login for the first time you will see the **My Providers** screen.



When you access the website for the first time you are required to add one or more Medicare hospital cost report providers to your list of providers. This is a necessary first step for using the HCRIS website. This list is called **My Provider List**. This list is how you determine the scope of your data analysis on the HCRIS website. You need to add at least one provider to **My Provider List** before you can run any of the **Snap Shot Reports** and before you can use some of the data analysis **Tools**. You can modify your list of providers as often as you want by adding and deleting providers. To create your **My Provider List**, click the **Add Provider** link. The **Add Provider** screen will present you with several options.



Choose whether to add a single provider or multiple providers to your **My Provider List**. New users should select **Single** because it is an easier process. Select either **Single** or **Multiple**.

## Add a Single Provider to My Provider List

When you select **Single**, you will see the screen below.

**My Providers**  
Use this list to manage your "default" providers.

[< Back to My Provider List](#)

Will you be adding a single provider or multiple providers? ☒ Single ☐ Multiple

**Single Provider**  
Type a provider name or number to search for provider.

Main Provider:

To add a single provider, enter the provider number, the name of the provider, or part of a provider name.

**My Providers**  
Use this list to manage your "default" providers.

[< Back to Preference](#)

Will you be adding a single provider or multiple providers? ☒ Single ☐ Multiple

**Single Provider**  
Type a provider name or number to search for provider and fiscal year you would like to default view.

Main Provider:

In the screen shown above we entered "Alaska" and then clicked the **Search** button to find the provider or providers with names containing the word "Alaska". A name search will often produce multiple search results. If you search by provider number your search should retrieve only the provider associated with the provider number you entered. The system will return a table containing the names of one or more providers that match the data you typed in the search box. You can then



select the correct provider and add it to your list. In fact, although this option is for adding a single provider, you can add one or more providers, depending on the results of your search.

### My Providers

Use this list to manage your "default" providers.

[< Back to My Provider List](#)

Will you be adding a single provider or multiple providers? ☒ Single ☐ Multiple

#### Single Provider

Type a provider name or number to search for provider.

Main Provider:

<input type="checkbox"/>	Provider Number	Provider Name	City	State
<input type="checkbox"/>	020001	PROVIDENCE ALASKA MEDICAL CENTER	ANCHORAGE	AK
<input type="checkbox"/>	020017	ALASKA REGIONAL HOSPITAL	ANCHORAGE	AK
<input type="checkbox"/>	020026	ALASKA NATIVE MEDICAL CENTER	ANCHORAGE	AK
<input type="checkbox"/>	020028	ALASKA SPECIALTY HOSPITAL LLC	ANCHORAGE	AK
<input type="checkbox"/>	022001	ALASKA SPECIALTY HOSPITAL LLC	ANCHORAGE	AK
<input type="checkbox"/>	024002	ALASKA PSYCHIATRIC INSTITUTE	ANCHORAGE	AK

In the example above, we entered "Alaska" as the provider name to search for. We clicked **Search** and the database returned a table displaying six providers with the word "Alaska" as part of each providers' name. Select one or more of the providers displayed in the search results. You can select all of the providers by clicking the check box in row 1, column 1 of the table. After you select the desired provider(s), click the **Add** button to add the provider(s) to your **My Provider List**.

## Add Multiple Providers to My Provider List

If you choose to add **Multiple** providers you will need to have a .csv or .txt file containing the provider numbers.

This procedure is a two step process:

1. Click the **Choose File** button to open a file browser window so you can find your file containing the provider numbers. When you locate and select the file the file name will be displayed to the right of the **Choose File** button.
2. Click the **Upload** button to upload the provider number data from the file you selected.

Your **My Provider List** will be populated with the providers that match the provider numbers that you uploaded from your file. Now that you have your **My Provider List** populated with one or more providers, you are ready to run reports and utilize the various data analysis **Tools** that are based on **My Provider List**. When you login to the website in the future you will not be prompted to add providers.

Comment: Generally, you will go directly to the first of the Snap Shot Reports. The exception to this rule occurs when you are not logged in, but you click on Wage Data Analysis by CBSA or the Advanced Search and Extract tools. If you are not logged in and you click on either of these you will be prompted to sign in and after you do, you will go directly to the screens where you input criteria for the tool you selected. Neither of these tools relies on the My Provider List for its data source.

Please refer to the sections that follow for detailed information regarding [My Provider List](#), [Snap Shot Reports](#) and data analysis [Tools](#).

### 3 My Provider List

The **My Providers List** will be used to populate the drop down selection boxes for **My Provider Reports**, **My Provider Single Facility Comparisons** and **My Provider Multi Facility Comparisons**. This list will be saved for future sessions and can be modified by you at any time. To modify your **My Provider List**, click on the link for **My Provider List** to see the screen shown below.

<a href="#">Make Primary</a> <a href="#">Delete</a>   <a href="#">Add Provider</a>						
<input type="checkbox"/>	Provider Number	Provider Name	City	State	Type	Most Recent HCRIS Creation Date
<input type="checkbox"/>	020026	ALASKA NATIVE MEDICAL CENTER	ANCHORAGE	AK	Secondary	03/07/2011
<input type="checkbox"/>	024002	ALASKA PSYCHIATRIC INSTITUTE	ANCHORAGE	AK	Secondary	
<input type="checkbox"/>	024002	ALASKA PSYCHIATRIC INSTITUTE	ANCHORAGE	AK	Secondary	
<input type="checkbox"/>	020017	ALASKA REGIONAL HOSPITAL	ANCHORAGE	AK	Secondary	
<input type="checkbox"/>	022001	ALASKA SPECIALTY HOSPITAL LLC	ANCHORAGE	AK	Secondary	
<input type="checkbox"/>	020028	ALASKA SPECIALTY HOSPITAL LLC	ANCHORAGE	AK	Secondary	
<input type="checkbox"/>	020001	PROVIDENCE ALASKA MEDICAL CENTER	ANCHORAGE	AK	Secondary	
<input type="checkbox"/>	050599	UC DAVIS MEDICAL CENTER	SACRAMENTO	CA	Primary	

- Add providers by clicking the **Add** option and then searching for individual providers or importing lists of providers.
- Delete providers by clicking on the left hand check box and then choose **Delete**. The global check box at the top will select the page of providers.
- The provider marked as Primary will be used to populate the Snapshot Reports you choose. You will still be able to choose another provider from the drop down list.
- To mark as Primary, click on the check box next to the provider and click **Make Primary**.
- To sort the list click on any column heading.

Note: You can also access the **My Provider List** by clicking **Preferences** and selecting it from the drop down menu.

## 4 Snap Shot Reports

**Snap Shot Reports** have been created to look at key elements of the cost report. **Snap Shot Reports** are either based on a single provider or multiple providers. This data will be presented for the provider that you have selected as your primary provider in the **My Provider List**. The system default is to always show the most recent time period and status for the selected provider.

When multiple years of data from the 2552-96 and 2552-10 form sets are combined into one report the HFS 2552-96 to 2552-10 cross-walk logic is used to map the data correctly.

The following is a current list and sample of all available **Snap Shot Reports** that may be selected and viewed for any provider(s). Not all reports pertain to all providers.

- PPS Hospital Dashboard
- IP PPS Dashboard
- CAH Dashboard
- Balance Sheet
- Wage Index
- DSH Overview
- GME Summary
- IME Summary
- Reimb vs Cost Analysis
- Bad Debt Report
- SCH/MDH Report
- Protested Amounts
- Available Facility Reports

You will find examples of each report in the sections that follow. You will also find the report specifications for each report. The specification for a report identifies the source for every data element in the report. The data sources for these reports are HCRIS data files and relevant non-HCRIS tables.

NOTE: Each specification has a source column for 2552-96 and 2552-10 because the data may come from either type of cost report, depending on user preferences.

### 4.1 Single Provider Report Options

#### Single Provider Reports

There are various options for the single provider reports. The numbered arrows in the picture below correspond to the numbered items listed below.

The screenshot shows the 'My Provider(s)' section of the 'PPS Hospital Dashboard'. It includes a search bar with a magnifying glass icon, a provider selection dropdown, sort options (Number, Name), a year range dropdown, a status dropdown, and a reports dropdown. At the bottom left, there are icons for PDF and Excel. Red arrows with numbers 1 through 7 point to the following elements: 1. Provider dropdown arrow, 2. Sort By dropdown arrow, 3. 'Click here to add a Provider' link, 4. Year Range dropdown arrow, 5. Status dropdown arrow, 6. Reports dropdown arrow, and 7. PDF/Excel icons.

1. You can switch to other providers in your list by clicking the drop down box and selecting the provider you want.
2. You can sort the Provider listing to order by Provider Number or Name.
3. If you want to see data for a provider not already listed in your **My Provider List**, then click this link to return to the list and use the **Add Single** or **Multiple** option. Remember, you can add providers at any time.
4. The **Year Range** for the reports found for the selected provider will be displayed in this box. Use the drop down box to show and choose other time periods for this provider.
5. The report **Status** is limited to the status of cost reports for this provider and this cost report period that are in the HCRIS database. Possible status options are: As Submitted, Settled without Audit, Amended. To choose a different status or view the available statuses click the down arrow.
6. If you would like to view a different **Snap Shot Report** click the **Reports** drop down box and choose a different **Snap Shot Report**. You can also choose to switch to another **Snap Shot Report** by going to the link in the left hand task pane.
7. You can print the report to a PDF that can be saved or viewed. Or, you can click the **Excel** icon to save the report as an Excel worksheet.

## 4.2 Multiple Provider Report Options

### Multiple Provider Reports

There are various options for the multiple provider and multiple report presentations. The numbered arrows in the picture below correspond to the items below.

[Click here to add a Provider](#) 3

**My Provider Single Report Comparison**

Provider: 230021-LAKELAND MEDICAL CENTER ST. JOSEPH 1 Reports: Wage Index Report 6

Sort By Provider ☒ Number ☐ Name 2

- This screen defaults to the most recent 4 fiscal years and the most recent status for each period.
- Use the drop down boxes in the report heading to change the FY and status for each column independently.

7

Wage Data Snapshot - Multiple Years/Hospitals				
	230021-LAKELAND MEDICAL CENTER ST. JOSEPH	230021-LAKELAND MEDICAL CENTER ST. JOSEPH	230021-LAKELAND MEDICAL CENTER ST. JOSEPH	230021-LAKELAND MEDICAL CENTER ST. JOSEPH
FYE	10/01/10-09/30/11	10/01/09-09/30/10	10/01/08-09/30/09	10/01/07-09/30/08
Cost Report Status	As Submitted 1	As Submitted 1	As Submitted 1	As Submitted 1
PDF	<a href="#">Available</a>	Not Available	Not Available	Not Available
CBSA	35660	35660	N	35660

4 5 8

Row	Part II - WAGE DATA	Hosp/FYE -1	Hosp/FYE -2	Hosp/FYE -3	Hosp/FYE -4
<b>Salaries</b>					
L.1	Total Salaries	109,951,354	102,657,826	103,748,653	104,812,277
L.22.01	A& G Under Contract	0	0	0	681,309
L.26.01	Housekeeping Under Contract	0	0	0	0
L.27.01	Dietary Under Contract	9,461	44,190	0	0
<b>Salaries - Paid Hours</b>					
L.1	Total Salaries	4,505,183	4,377,391	4,534,117	4,636,878
L.22.01	A& G Under Contract	0	0	0	4,109.32

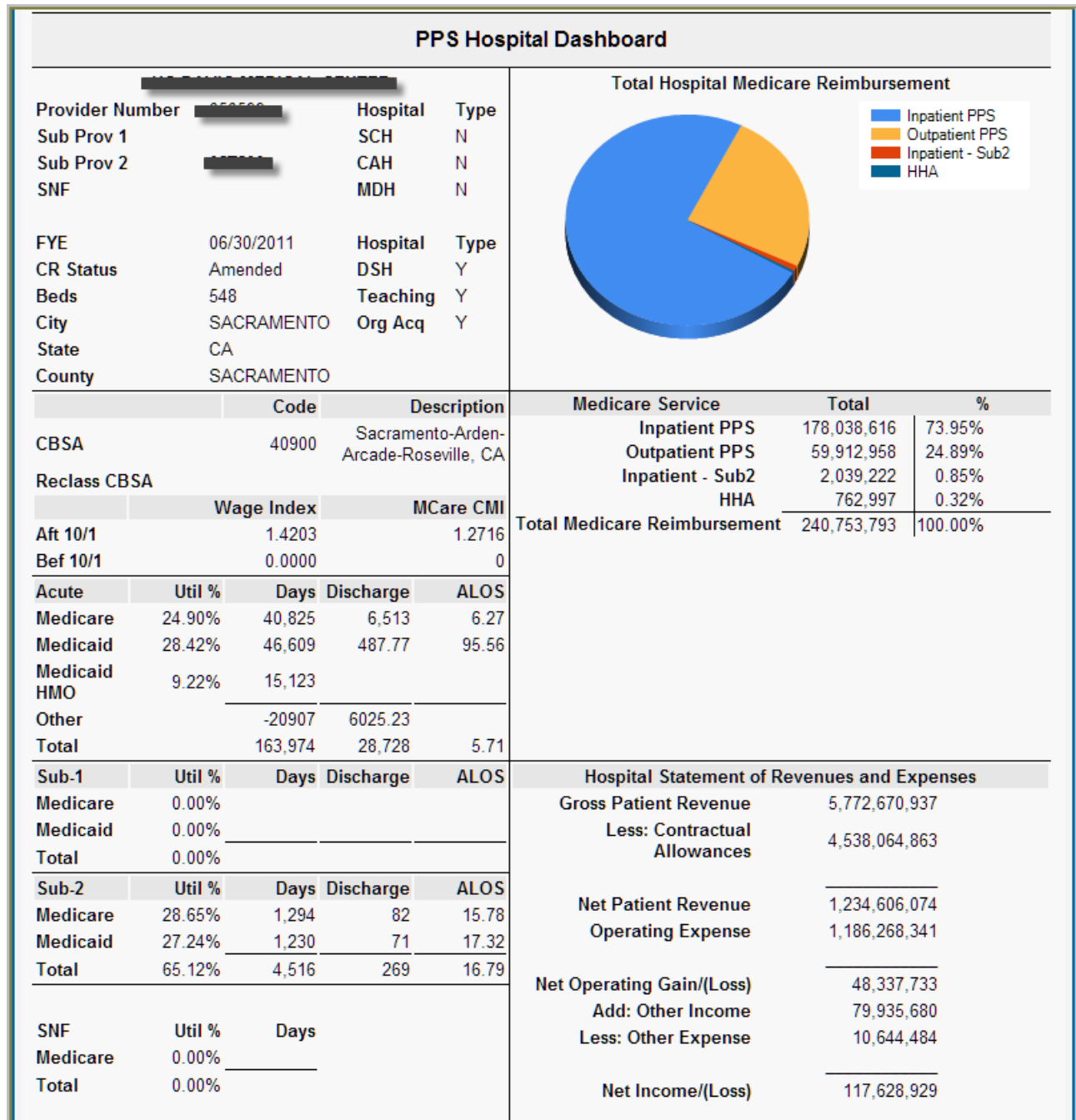
1. You can switch to other providers in your list by clicking the drop down box and selecting the provider you want.
2. You can sort the Provider listing to order by Provider Number or Name.
3. If you want to see data for a provider not already listed in your **My Provider List**, then select the **Click here to add a Provider** link to return to the list of providers and use the **Add Single** or **Multiple** option. Remember you can add providers as often as you want.
4. You can change the fiscal year (FY) for any or all of the four columns. By default, the most recent cost report period for each of the four providers is displayed. Use the drop down box to choose other available fiscal years.
5. The cost report **Status** defaults to show the most recent iteration of the cost report for the applicable cost report year. Use the drop down box to select other available statuses.
6. If you would like to view a different **Snap Shot Report**, click the **Reports** drop down box and choose a different **Snap Shot Report**. You can also choose other **Snap Shot Reports** by

selecting the report links on the left side of the page.

7. You can print the report to a PDF document by clicking the **PDF** button. Click the **Excel** button to save the report as an **Excel** worksheet.
8. If there is re-created cost report available for your providers, you will see a link to open the PDF version of the report and view the full MCR.

## 4.3 PPS Hospital Dashboard

### PPS Hospital Dashboard - Single Report View



## Report Specifications



### 4.3.1 PPS Hospital Dashboard Specifications

The following tables contain the specifications for PPS Dashboard Report. Each table represents a distinct part, or section, of this report. References to data sources for the 2552-96 and 2552-10 form sets are included for your convenience.

PPS Hospital Dashboard - Report Heading		
Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
Provider Name	S-2, Part I, line 2, column 1	S-2, Part I, line 3, column 1
Provider #	S-2, Part I, line 2, column 2	S-2, Part I, line 3, column 2
Sub Provider 1	S-2, Part I, line 3, column 2	S-2, Part I, line 4, column 2
Sub Provider 2	S-2, Part I, line 3.01, column 2	S-2, Part I, line 5, column 2
SNF	S-2, Part I, line 6, column 2	S-2, Part I, line 9, column 2
FYE	S-2, Part I, line 17, column 2	S-2, Part I, line 20, column 2
CR Status	S, line 1, column 1	S, Part I, line 5, column 1
Beds	S-3, Part I, line 12, column 1	S-3, Part I, line 14, column 2
Hospital Type - SCH	S-2, Part I, line 26 > 0 = Y	S-2, Part I, line 35, column 1 > 0 = Y
Hospital Type - CAH	S-2, Part I, line 30, column 1	S-2, Part I, line 105 > 0 = Y
Hospital Type - MDH	S-2, Part I, line 53, column 1 > 0 = Y	S-2, Part I, line 37, column 1 > 0 = Y
Hospital Service - DSH	S-2, Part I, line 21.01, column 1	S-2, Part I, line 22, column 1
Hospital Service - Teaching	S-2, Part I, line 25.01, column 1	S-2, Part I, line 56, column 1
Hosp Svc - Organ Acquisition	S-2, Part I, line 23, column 1	S-2, Part I, line 125, column 1

PPS Hospital Dashboard - CBSA & Reclassified CBSA Code		
Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
<b>CBSA No</b>	S-2, Part I, line 21.03, column 5	S-2, Part I, line 3, column 3
<b>CBSA No - Table</b>	Not HCRIS Data – external data table	Not HCRIS Data – external data tables
<b>CBSA No - 2010</b>	Not HCRIS Data – external data table	Not HCRIS Data – external data tables
<b>CBSA No - 2009</b>	Not HCRIS Data – external data table	Not HCRIS Data – external data tables
<b>Reclass CBSA - CBSA No</b>	Not HCRIS Data – external data table	Not HCRIS Data – external data tables
<b>Reclass CBSA - Table</b>	Not HCRIS Data – external data table	Not HCRIS Data – external data tables
<b>Reclass CBSA - 2010</b>	Not HCRIS Data – external data table	Not HCRIS Data – external data tables
<b>Reclass CBSA - 2009</b>	Not HCRIS Data – external data table	Not HCRIS Data – external data tables

PPS Hospital Dashboard - Medicare Hospital Wage Index		
Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
<b>PPS Rate WI - Table</b>	Not HCRIS Data – external data table	Not HCRIS Data – external data tables
<b>PPS Rate WI - 2010</b>	Not HCRIS Data – external data table	Not HCRIS Data – external data tables
<b>PPS Rate WI - 2009</b>	Not HCRIS Data – external data table	Not HCRIS Data – external data tables
<b>Care CMI-Table</b>	Not HCRIS Data – external data table	Not HCRIS Data – external data tables
<b>Care CMI-2010</b>	Not HCRIS Data – external data table	Not HCRIS Data – external data tables
<b>Mcare CMI-2009</b>	Not HCRIS Data – external data table	Not HCRIS Data – external data tables

PPS Hospital Dashboard – Utilization & Census - Acute		
Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
Acute Medicare Util %	$\frac{[(S-3, \text{Part I, line 12, column 4}) \div (S-3, \text{Part I, line 12, column 6})]}{1}$	$\frac{[(S-3, \text{Part I, line 14, column 6}) \div (S-3, \text{Part I, line 14, column 8})]}{1}$
Acute Medicare Days	S-3, Part I, line 12, column 4	S-3, Part I, line 14, column 6
Acute Medicare Discharges	S-3, Part I, line 12, column 13	S-3, Part I, line 14, column 13
Acute Medicare ALOS	$\frac{[(S-3, \text{Part I, line 12, column 4}) \div (S-3, \text{Part I, line 12, column 13})]}{1}$	$\frac{[(S-3, \text{Part I, line 14, column 6}) \div (S-3, \text{Part I, line 14, column 13})]}{1}$
Acute Medicaid Util %	$\frac{[(S-3, \text{Part I, line 12, column 5}) \div (S-3, \text{Part I, line 12, column 6})]}{1}$	$\frac{[(S-3, \text{Part I, line 14, column 7}) \div (S-3, \text{Part I, line 14, column 8})]}{1}$
Acute Medicaid Days	S-3, Part I, line 12, column 5	S-3, Part I, line 14, column 7
Acute Medicaid Discharges	S-3, Part I, line 12, column 14	S-3, Part I, line 14, column 14
Acute Medicaid ALOS	$\frac{[(S-3, \text{Part I, line 12, column 5}) \div (S-3, \text{Part I, line 12, column 14})]}{1}$	$\frac{[(S-3, \text{Part I, line 14, column 7}) \div (S-3, \text{Part I, line 14, column 14})]}{1}$
Acute Medicaid HMO Util %	Not on Cost Report	Medicaid HMO Days $\div$ S-3, Part I, line 14, column 8
Acute Medicaid HMO Days	S-3, Part I, line 2, column 5	S-3, Part I, line 2, column 7
Acute Medicaid HMO Dschrgs	Not on Cost Report	Not on Cost Report
Acute Medicaid HMO ALOS	Not on Cost Report	Not on Cost Report
Acute Total Util %	Not on Cost Report	Not on Cost Report
Acute Total Days	S-3, Part I, line 12, column 6	S-3, Part I, line 14, column 8
Acute Total Discharges	S-3, Part I, line 12, column 15	S-3, Part I, line 14, column 15
Acute Total ALOS	$\frac{[(S-3, \text{Part I, line 12, column 6}) \div (S-3, \text{Part I, line 12, column 15})]}{1}$	$\frac{[(S-3, \text{Part I, line 14, column 8}) \div (S-3, \text{Part I, line 14, column 15})]}{1}$

PPS Hospital Dashboard - Utilization & Census – Subprovider 1 (IPF)		
Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
Sub1 (IPF) Medicare Util %	$[(S-3, \text{Part I, line 14, column 4}) \div (S-3, \text{Part I, line 14, column 6})]$	$[(S-3, \text{Part I, line 16, column 6}) \div (S-3, \text{Part I, line 16, column 8})]$
Sub1 (IPF) Medicare Days	S-3, Part I, line 14, column 4	S-3, Part I, line 16, column 6
Sub1 (IPF) Medicare Dschg	S-3, Part I, line 14, column 13	S-3, Part I, line 16, column 13
Sub1 (IPF) Medicare ALOS	$[(S-3, \text{Part I, line 14, column 4}) \div (S-3, \text{Part I, line 14, column 13})]$	$[(S-3, \text{Part I, line 16, column 6}) \div (S-3, \text{Part I, line 16, column 13})]$
Sub1 (IPF) Medicaid Util %	$[(S-3, \text{Part I, line 14, column 5}) \div (S-3, \text{Part I, line 14, column 6})]$	$[(S-3, \text{Part I, line 16, column 7}) \div (S-3, \text{Part I, line 16, column 8})]$
Sub1 (IPF) Medicaid Days	S-3, Part I, line 14, column 5	S-3, Part I, line 16, column 7
Sub1 (IPF) Medicaid Dschg	S-3, Part I, line 14, column 14	S-3, Part I, line 16, column 14
Sub1 (IPF) Medicaid ALOS	$[(S-3, \text{Part I, line 14, column 5}) \div (S-3, \text{Part I, line 14, column 14})]$	$[(S-3, \text{Part I, line 16, column 7}) \div (S-3, \text{Part I, line 16, column 14})]$
Sub1 (IPF) Total Util %	$[(S-3, \text{Part I, line 14, column 6}) \div (\text{Total Available Days (S-3 line 14, column 1)})]$	$[(\text{sum (S-3, Part I, line 16, columns 8)}) \div (S-3, \text{Part I, line 16, column 3})]$
Sub1 (IPF) Total Days	S-3, Part I, line 14, column 6	S-3, Part I, line 16, column 8
Sub1 (IPF) Total Discharges	S-3, Part I, line 14, column 15	S-3, Part I, line 16, column 15
Sub1 (IPF) Total ALOS	$[(S-3, \text{Part I, line 14, column 6}) \div (S-3, \text{Part I, line 14, column 15})]$	$[(S-3, \text{Part I, line 16, column 8}) \div (S-3, \text{Part I, line 16, column 15})]$

PPS Hospital Dashboard - Utilization & Census – Subprovider 2 (IRF)		
Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
Sub2 (IRF) Medicare Util %	$[(S-3, \text{Part I, line 14.01, column 4}) \div (S-3, \text{Part I, line 14.01, column 6})]$	$[(S-3, \text{Part I, line 17, column 6}) \div (S-3, \text{Part I, line 17, column 8})]$
Sub2 (IRF) Medicare Days	S-3, Part I, line 14.01, column 4	S-3, Part I, line 17, column 6
Sub2 (IRF) Medicare Dscgs	S-3, Part I, line 14.01, column 13	S-3, Part I, line 17, column 13
Sub2 (IRF) Medicare ALOS	$[(S-3, \text{Part I, line 14.01, column 4}) \div (S-3, \text{Part I, line 14.01, column 13})]$	$[(S-3, \text{Part I, line 17, column 6}) \div (S-3, \text{Part I, line 17, column 13})]$
Sub2 (IRF) Medicaid Util %	$[(S-3, \text{Part I, line 14.01, column 5}) \div (S-3, \text{Part I, line 14.01, column 6})]$	$[(S-3, \text{Part I, line 17, column 7}) \div (S-3, \text{Part I, line 17, column 8})]$
Sub2 (IRF) Medicaid Days	S-3, Part I, line 14.01, column 5	S-3, Part I, line 17, column 7
Sub2 (IRF) Medicaid Dscgs	S-3, Part I, line 14.01, column 14	S-3, Part I, line 17, column 14
Sub2 (IRF) Medicaid ALOS	$[(S-3, \text{Part I, line 14.01, column 5}) \div (S-3, \text{Part I, line 14.01, column 14})]$	$[(S-3, \text{Part I, line 17, column 7}) \div (S-3, \text{Part I, line 17, column 14})]$
Sub2 (IRF) Total Util %	Not on cost report	$[(S-3, \text{Part I, line 17, column 8}) \div (S-3, \text{Part I, line 17, column 3})]$
Sub2 (IRF) Total Days	S-3, Part I, line 14.01, column 6	S-3, Part I, line 17, column 8
Sub2 (IRF) Total Discharges	S-3, Part I, line 14.01, column 15	S-3, Part I, line 17, column 15
Sub2 (IRF) Total ALOS	$[(S-3, \text{Part I, line 14.01, column 6}) \div (S-3, \text{Part I, line 14.01, column 15})]$	$[(S-3, \text{Part I, line 17, column 8}) \div (S-3, \text{Part I, line 17, column 15})]$

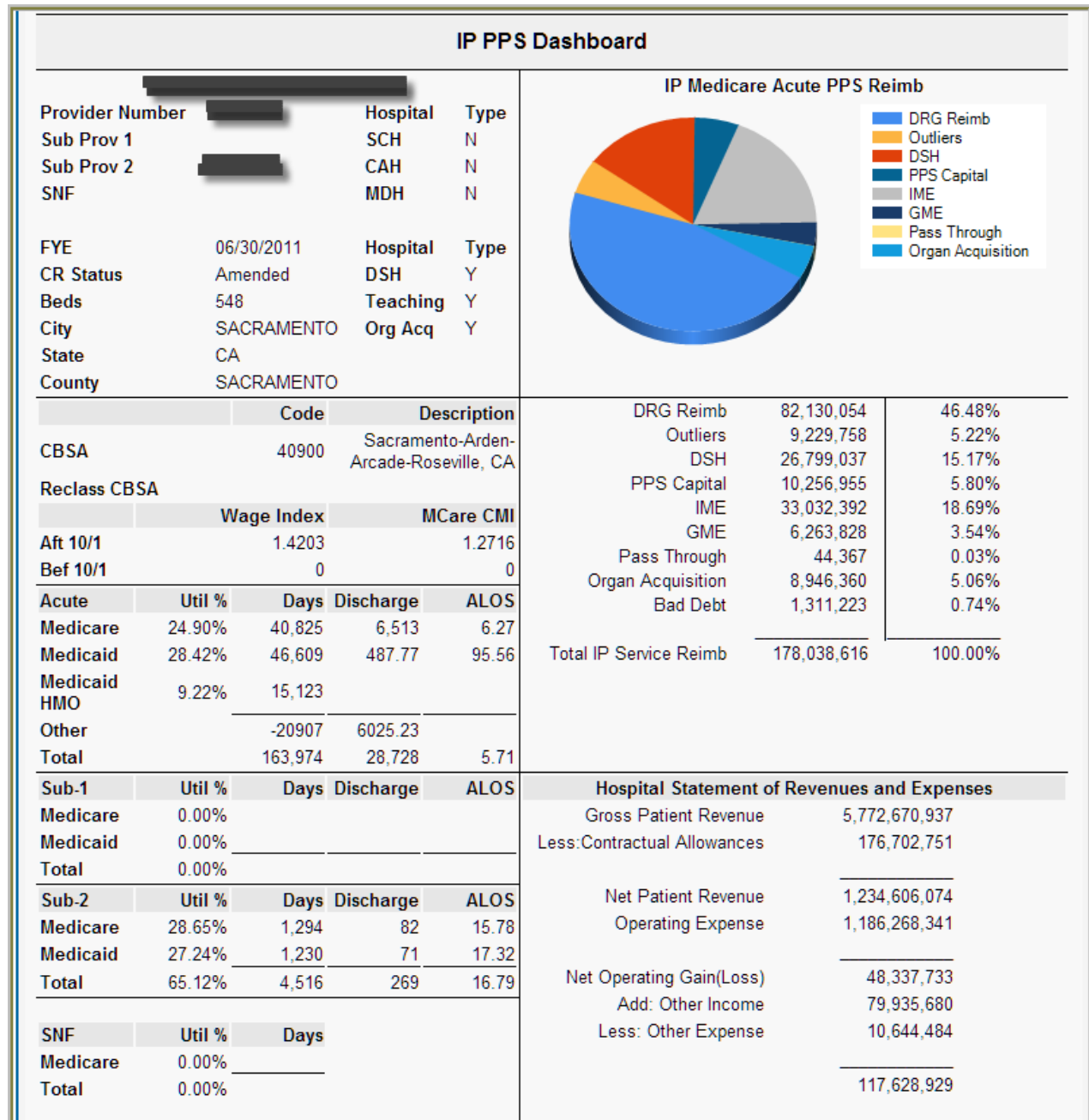
PPS Hospital Dashboard - Utilization & Census – SNF		
Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
SNF Medicare Util %	= [(S-3, Part I, line 15, column 4) ÷ (S-3, Part I, line 15, column 2)]	= [(S-3, Part I, line 19, column 6) ÷ (S-3, Part I, line 19, column 3)]
SNF Medicare Days	S-3, Part I, line 15, column 4	S-3, Part I, line 19, column 6
SNF Total Util %	Not on cost report	= [(S-3, Part I, line 19, column 8) ÷ (S-3, Part I, line 19, column 3)]
SNF Total Days	S-3, Part I, line 15, column 6	S-3, Part I, line 19, column 8

PPS Hospital Dashboard - Medicare Reimbursement		
Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
Inpatient PPS	= [sum(E, Part A, lines 17, 19, 20, 26)]	= [sum(E, Part A, lines 60, 62, 63, 71)]
Outpatient PPS	= [sum(E, Part B, Hospital, Sub 1, Sub 2, SNF, lines 18, 18.01, 24, 32)]	= [sum(E, Part B, Hospital, IPF, IRF, SNF, lines 25, 26, 31, 40)]
Inpatient - IPF	= [sum(E-3, Part I, Subp1, Title XVIII, lines 5, 7, 9, 17)]	= [sum(E-3, Part II, IPF, lines 17, 19, 21, 31)]
Inpatient - IRF	= [sum(E-3, Part I, Subp2, Title XVIII, lines 5, 7, 9, 17)]	= [sum(E-3, Part III, IRF, lines 18, 20, 22, 32)]
SNF	= [sum(E-3, Part III, Title XVIII, SNF, lines 33, 36, 55)]	= [sum(E-3, Part VI, lines 6, 7, 13, 15)]
SB SNF	D-2, Title XVIII, line 12	= [sum(E-2, Title XVIII, lines 10, 16, 17, columns 1, 2)]
HHA	= [sum(H-7, Part II, line 24, columns 1 – 3)]	= [(sum(H-4, Part II, line 31, columns 1, 2)) + (sum(H-4, Part II, line 9, columns 1, 2, 3))]
RHC	= [sum(M-3, line 24, columns 1-2)]	= [sum(M-3, line 24, columns 1-2)]
ESRD	I-5, line 2	I-5, Line 2
Organ Acquisition	E, Part A, line 12, column 1	E, Part A, line 13, column 1
Total IP Service Costs	E, Part A, line 16, column 1	= [sum(E, Part A, lines 24, 28, 29)]

PPS Hospital Dashboard - Statement of Revenues & Expenses		
Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
Gross Patient Revenue	G-3, line 1, column 1	G-3, line 1, column 1
Less: Contractual Allowances	G-3, line 2, column 1	G-3, line 2, column 1
Net Patient Revenue	G-3, line 3, column 1	G-3, line 3, column 1
Operating Expense	G-3, line 4, column 1	G-3, line 4, column 1
Net Operating Gain(Loss)	G-3, line 5, column 1	G-3, line 5, column 1
Add: Other Income	G-3, line 25, column 1	G-3, line 25, column 1
Less: Other Expense	G-3, line 30, column 1	G-3, line 28, column 1
Net Income(Loss)	G-3, line 31, column 1	G-3, line 29, column 1

## 4.4 IP PPS Dashboard

### IP PPS Dashboard - Single Report View



## Report Specifications

#### 4.4.1 IP PPS Dashboard Specifications

The following tables contain the specifications for Inpatient PPS Dashboard Report. Each table represents a distinct part, or section, of this report. References to data sources for the 2552-96 and 2552-10 form sets are included for your convenience.

Heading		
Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
Provider Name	S-2, ln 2, col 1	S-2, Pt I, ln 3, col 1
Provider #	S-2, ln 2, col 2	S-2, Pt I, ln 3, col 2
Sub Provider 1	S-2, ln 3, col 2	S-2, Pt I, ln 4, col 2
Sub Provider 2	S-2, ln 3.01, col 2	S-2, Pt I, ln 5, col 2
SNF	S-2, ln 6, col 2	S-2, Pt I, ln 9, col 2
FYE	S-2, ln 17, col 2	S-2, Pt I, ln 20, col 2
CR Status	S, ln 1, col 1	S, ln 5, col 1
Beds	S-3, Pt I, ln 12, col 1	S-3, Pt I, ln 14, col 2
Hospital Type – SCH	S-2, ln 26 > 0 = Y	S-2, Pt I, ln 35 > 0 = Y
Hospital Type – CAH	S-2, ln 30, col 1	S-2, Pt I, ln 105 > 0 = Y
Hospital Type – MDH	S-2, ln 53, col 1 > 0 = Y	S-2, Pt I, ln 37 > 0 = Y
Hospital Service – DSH	S-2, ln 21.01, col 1	S-2, Pt I, ln 22, col 1
Hospital Service – Teaching	S-2, ln 25.01, col 1	S-2, Pt I, ln 56, col 1
Hospital Service - Organ Acq.	S-2, ln 23, col 1	S-2, Pt I, ln 125, col 1

CBSA Code		
Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
CBSA No	S-2, ln 21.03, col 5	Non-HCRIS data table
CBSA No - Table	Not HCRIS Data – External Data Tables	Non-HCRIS data table
CBSA No - 2010	Not HCRIS Data – External Data Tables	Non-HCRIS data table
CBSA No - 2009	Not HCRIS Data – External Data Tables	Non-HCRIS data table
Reclass CBSA - CBSA No	Not HCRIS Data – External Data Tables	Non-HCRIS data table
Reclass CBSA - Table	Not HCRIS Data – External Data Tables	Non-HCRIS data table
Reclass CBSA - 2010	Not HCRIS Data – External Data Tables	Non-HCRIS data table
Reclass CBSA - 2009	Not HCRIS Data – External Data Tables	Non-HCRIS data table



Wage Index		
Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
PPS Rate WI - Table	Not HCRIS Data – External Data Tables	Non-HCRIS data table
PPS Rate WI - 2010	Not HCRIS Data – External Data Tables	Non-HCRIS data table
PPS Rate WI - 2009	Not HCRIS Data – External Data Tables	Non-HCRIS data table
Mcare CMI-Table	Not HCRIS Data – External Data Tables	Non-HCRIS data table
Mcare CMI-2010	Not HCRIS Data – External Data Tables	Non-HCRIS data table
Mcare CMI-2009	Not HCRIS Data – External Data Tables	Non-HCRIS data table

Medicare Utilization - Acute		
Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
Acute Medicare Util %	$=[(S-3, Pt I, ln 12, col 4) \div (S-3, Pt I, ln 12, col 6)]$	$=[(S-3, Pt I, ln 14, col 6) \div (S-3, Pt I, ln 14, col 8)]$
Acute Medicare Days	S-3, Pt I, ln 12, col 4	S-3, Pt I, ln 14, col 6
Acute Medicare Discharges	S-3, Pt I, ln 12, col 13	S-3, Pt I, ln 14, col 13
Acute Medicare ALOS	$=[(S-3, Pt I, ln 12, col 4) \div (S-3, Pt I, ln 12, col 13)]$	$=[(S-3, Pt I, ln 14, col 6) \div (S-3, Pt I, ln 14, col 13)]$
Acute Medicaid Util %	$=[(S-3, Pt I, ln 12, col 5) \div (S-3, Pt I, ln 12, col 6)]$	$=[(S-3, Pt I, ln 14, col 7) \div (S-3, Pt I, ln 14, col 8)]$
Acute Medicaid Days	S-3, Pt I, ln 12, col 5	S-3, Pt I, ln 14, col 7
Acute Medicaid Discharges	S-3, Pt I, ln 12, col 14	S-3, Pt I, ln 14, col 14
Acute Medicaid ALOS	$=[(S-3, Pt I, ln 12, col 5) \div (S-3, Pt I, ln 12, col 14)]$	$=[(S-3, Pt I, ln 14, col 7) \div (S-3, Pt I, ln 14, col 14)]$
Acute Medicaid HMO Util %	No Total on Cost Report	$=[(Acute Medicaid HMO days (below)) \div (S-3, Pt I, ln 14, col 8)]$
Acute Medicaid HMO Days	S-3, Pt I, ln 2, col 5	S-3, Pt I, ln 2, col 7
Acute Medicaid HMO Dschrgs	Not on Cost Report	N/A – not calculated
Acute Medicaid HMO ALOS	N/A not calculated	N/A – not calculated
Acute Total Util %	N/A not calculated	N/A – not calculated
Acute Total Days	S-3, Pt I, ln 12, col 6	S-3, Pt I, ln 14, col 8
Acute Total Discharges	S-3, Pt I, ln 12, col 15	S-3, Pt I, ln 14, col 15
Acute Total ALOS	$=[(S-3, Pt I, ln 12, col 6) \div (S-3, Pt I, ln 12, col 15)]$	$=[(S-3, Pt I, ln 14, col 8) \div (S-3, Pt I, ln 14, col 15)]$

Medicare Utilization – Subprovider 1 (IPF)		
Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
Sub1 Medicare Util %	$=[(S-3, Pt I, ln 14, col 4) \div (S-3, Pt I, ln 14, col )]$	$=[(S-3, Pt I, ln 16, col 6) \div (S-3, Pt I, ln 16, col 8)]$
Sub1 Medicare Days	S-3, Pt I, ln 14, col 4	S-3, Pt I, ln 16, col 6
Sub1 Medicare Dscrgrs	S-3, Pt I, ln 14, col 13	S-3, Pt I, ln 16, col 13
Sub1 Medicare ALOS	$=[(S-3, Pt I, ln 14, col 4) \div (S-3, Pt I, ln 14, col 13)]$	$=[(S-3, Pt I, ln 16, col 6) \div (S-3, Pt I, ln 16, col 13)]$
Sub1 Medicaid Util %	$=[(S-3, Pt I, ln 14, col 5) \div (S-3, Pt I, ln 14, col 6)]$	$=[(S-3, Pt I, ln 16, col 7) \div (S-3, Pt I, ln 16, col 8)]$
Sub1 Medicaid Days	S-3, Pt I, ln 14, col 5	S-3, Pt I, ln 16, col 7
Sub1 Medicaid Dscrgrs	S-3, Pt I, ln 14, col 14	S-3, Pt I, ln 16, col 14
Sub1 Medicaid ALOS	$=[(S-3, Pt I, ln 14, col 5) \div (S-3, Pt I, ln 14, col 14)]$	$=[(S-3, Pt I, ln 16, col 7) \div (S-3, Pt I, ln 16, col 14)]$
Sub1 Total Util %	N/A	$=[(S-3, Pt I, ln 16, col 8) \div (S-3, Pt I, ln 16, col 3)]$
Sub1 Total Days	S-3, Pt I, ln 14, col 6	S-3, Pt I, ln 16, col 8
Sub1 Total Discharges	S-3, Pt I, ln 14, col 15	S-3, Pt I, ln 16, col 15
Sub1 Total ALOS	$=[(S-3, Pt I, ln 14, col 6) \div (S-3, Pt I, ln 14, col 15)]$	$=[(S-3, Pt I, ln 16, col 8) \div (S-3, Pt I, ln 16, col 15)]$

Medicare Utilization – Subprovider 2 (IRF)		
Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
Sub2 Medicare Util %	$=[(S-3, Pt I, ln 14.01, col 4) \div (S-3, Pt I, ln 14.01, col 6)]$	$=[(S-3, Pt I, ln 17, col 6) \div (S-3, Pt I, ln 17, col 8)]$
Sub2 Medicare Days	S-3, Pt I, ln 14.01, col 4	S-3, Pt I, ln 17, col 6
Sub2 Medicare Dscrgrs	S-3, Pt I, ln 14.01, col 13	S-3, Pt I, ln 17, col 13
Sub2 Medicare ALOS	$=[(S-3, Pt I, ln 14.01, col 4) \div (S-3, Pt I, ln 14.01, col 13)]$	$=[(S-3, Pt I, ln 17, col 6) \div (S-3, Pt I, ln 17, col 13)]$
Sub2 Medicaid Util %	$=[(S-3, Pt I, ln 14.01, col 5) \div (S-3, Pt I, ln 14.01, col 6)]$	$=[(S-3, Pt I, ln 17, col 7) \div (S-3, Pt I, ln 17, col 8)]$
Sub2 Medicaid Days	S-3, Pt I, ln 14.01, col 5	S-3, Pt I, ln 17, col 7
Sub2 Medicaid Dscrgrs	S-3, Pt I, ln 14.01, col 14	S-3, Pt I, ln 17, col 14
Sub2 Medicaid ALOS	$=[(S-3, Pt I, ln 14.01, col 5) \div (S-3, Pt I, ln 14.01, col 14)]$	$=[(S-3, Pt I, ln 17, col 7) \div (S-3, Pt I, ln 17, col 14)]$
Sub2 Total Util %	N/A	$=[(S-3, Pt I, ln 17, col ) \div (S-3, Pt I, ln 17, col 3)]$
Sub2 Total Days	S-3, Pt I, ln 14.01, col 6	S-3, Pt I, ln 17, col 8
Sub2 Total Dscrgrs	S-3, Pt I, ln 14.01, col 15	S-3, Pt I, ln 17, col 15
Sub2 Total ALOS	$=[(S-3, Pt I, ln 14.01, col 6) \div (S-3, Pt I, ln 14.01, col 15)]$	$=[(S-3, Pt I, ln 17, col 8) \div (S-3, Pt I, ln 17, col 15)]$

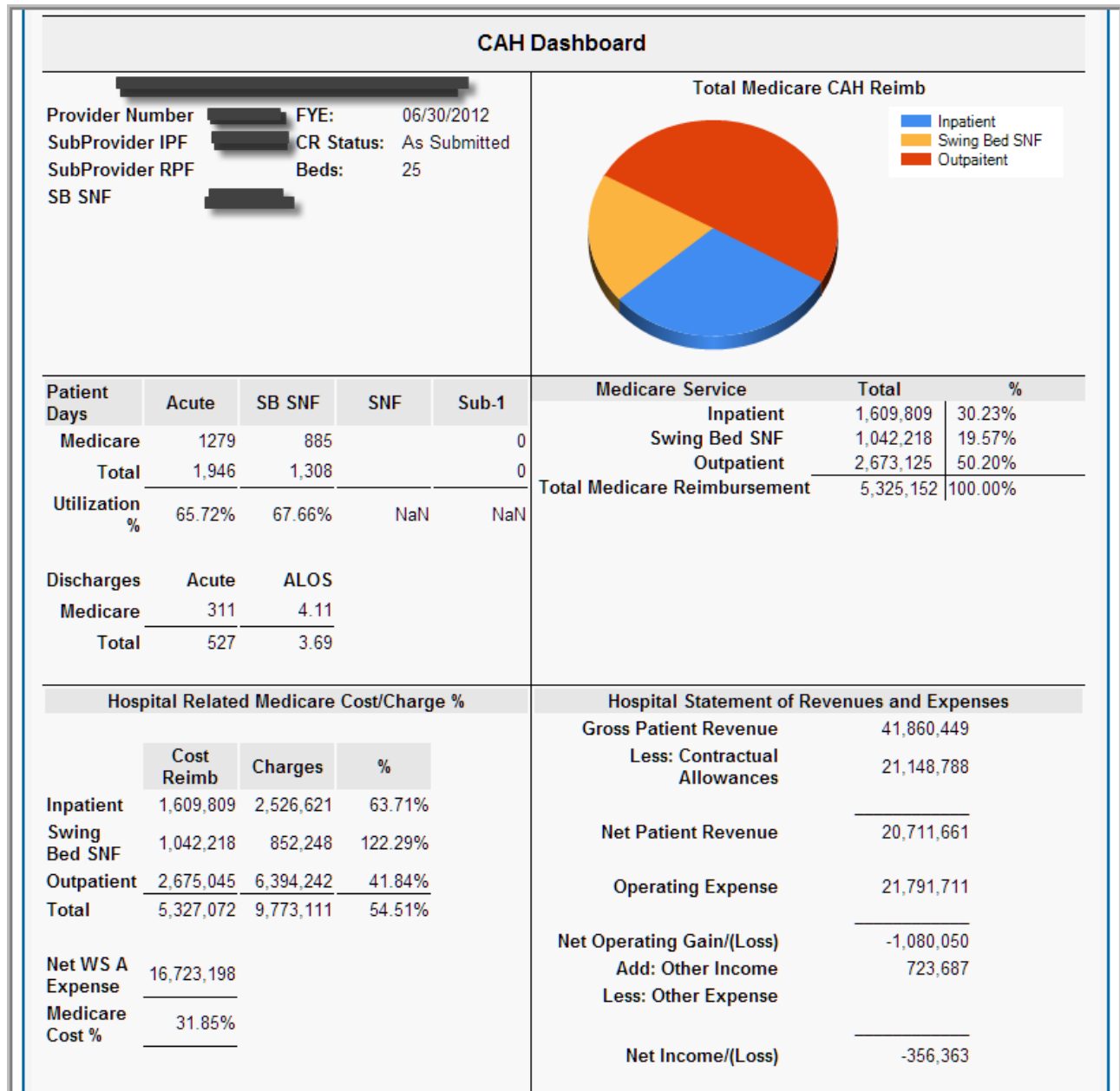
IP PPS Medicare Utilization – SNF		
Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
SNF Medicare Util %	$=[(S-3, Pt I, ln 15, col 4) \div (S-3, Pt I, ln 15, col 2)]$	$=[(S-3, Pt I, ln 19, col 6) \div (S-3, Pt I, ln 19, col 3)]$
SNF Medicare Days	S-3, Pt I, ln 15, col 4	S-3, Pt I, ln 19, col 6
SNF Total Util %	N/A	$=[(S-3, Pt I, ln 19, col 8) \div (S-3, Pt I, ln 19, col 3)]$
SNF Total Days	S-3, Pt I, ln 15, col 6	S-3, Pt I, ln 19, col 8

IP Medicare Service Reimbursement		
Report Element	Data Source(s) 2552-96	Data 2552-10
DRG Reimb	= [(sum(E, Pt A, lns 1, 1.01, 1.02, 1.07, col 1)) + (sum(E, Pt A, lns 1, 1.01, 1.02, 1.07, col 1.01)) + (sum(E, Pt A, lns 1, 1.01, 1.02, 1.07, col 1.02))]	E, Pt A, ln 1
Outliers	= [(sum(E, Pt A, ln 2, 2.01, col 1)) + (sum(E, Pt A, ln 2, 2.01, col 1.01)) + (sum(E, Pt A, ln 2, 2.01, col 1.02))]	E, Pt A, ln 2, 2.01
DSH	= [sum(E, Pt A, ln 4.04, cols 1, 1.01, 1.02)]	E, Pt A, ln 34
PPS Capital	E, Pt A, ln 9.00, col 1	E, Pt A, ln 50
IME	= [sum(E, Pt A, ln 3.24, cols 1, 1.01, 1.02)]	E, Pt A, ln 29
GME	E, Pt A, ln 11, col 1	E, Pt A, ln 52
Pass Through	= [sum(E, Pt A, lns 14, 15, col 1)]	E, Pt A, lns 57, 58
Organ Acquisition	E, Pt A, ln 12, col 1	E, Pt A, ln 55
Total IP Service Costs	E, Pt A, ln 16, col 1	E, Pt A, ln 24,28,29,col. 1

IP PPS Hospital Statement of Revenues & Expenses		
Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
Gross Patient Revenue	G-3, ln 1, col 1	G-3, ln 1, col 1
Less: Contractual Allowances	G-3, ln 2, col 1	G-3, ln 2, col 1
Net Patient Revenue	G-3, ln 3, col 1	G-3, ln 3, col 1
Operating Expense	G-3, ln 4, col 1	G-3, ln 4, col 1
Net Operating Gain(Loss)	G-3, ln 5, col 1	G-3, ln 5, col 1
Add: Other Income	G-3, ln 25, col 1	G-3, ln 25, col 1
Less: Other Expense	G-3, ln 30, col 1	G-3, ln 28, col 1
Net Income(Loss)	G-3, ln 31, col 1	G-3, ln 29, col 1

## 4.5 CAH Dashboard

CAH Dashboard (single report View).



## Report Specifications

### 4.5.1 CAH Dashboard Specifications

The following tables contain the specifications for Critical Access Hospital Dashboard Report. Each table represents a distinct part, or section, of this report. References to data sources for the 2552-96 and 2552-10 form sets are included for your convenience.

CAH Patient Days Sub-Report		
Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
Medicare Acute Days	$=[(S-3, \text{Part I, line 12, column 4}) - (S-3, \text{Part I, line 3, column 4}) - (S-3, \text{Part I, line 4, column 4})]$	$=[(S-3, \text{Part I, line 14, column 6}) - (S-3, \text{Part I, line 5, column 6}) - (S-3, \text{Part I, line 6, column 6})]$
Medicare SB SNF Days	$=[\text{sum}(S-3, \text{Part I, lines 3 \& 4, column 4})]$	$=[\text{sum}(S-3, \text{Part I, lines 5 \& 6, column 6})]$
Medicare SNF Days	S-3, Part I, line 15, column 4	S-3, Part I, line 19, column 6
Medicare IPF Days	S-3, Part I, line 14, column 4	S-3, Part I, line 16, column 6
Total Days	$=[(S-3, \text{Part I, line 12, column 6}) - (S-3, \text{Part I, line 3, column 6}) - (S-3, \text{Part I, line 4, column 6})]$	$=[(S-3, \text{Part I, line 14, column 8}) - (S-3, \text{Part I, line 5, column 8}) - (S-3, \text{Part I, line 6, column 8})]$
Total SB SNF Days	S-3, Part I, line 3, column 6	$=[\text{sum}(S-3, \text{Part I, lines 5 \& 6, column 8})]$
Total SNF Days	S-3, Part I, line 15, column 6	S-3, Part I, line 19, column 8
Total IPF Days	S-3, Part I, line 14, column 6	S-3, Part I, line 16, column 8
HHA Medicare Day/Visits	H-6, Part I, line 7, columns 6 & 7	H-3, Part I, line 7, columns 6 & 7
HHA Total Days/Visits	H-3, Part I, line 7, column 4	H-3, Part I, line 7, column 4
RHC Medicare Day/Visits	M-3, Title XVIII, line 10, columns 1 & 2	M-3, Title XVIII, line 10, columns 1 & 2
RHC Total Days/Visits	M-3, Title XVIII, line 4	M-3, Title XVIII, line 4
ESRD Medicare Day/Visit	I-4, line 11, column 4	I-4, line 11, column 4
ESRD Total Days/Visits	I-4, line 11, column 1	I-4, line 11, column 1
Medicare Acute Util %	$=[(\text{Acute Days}) \div (\text{Total Days})]$	$=[(\text{Acute Days}) \div (\text{Total Days})]$
Medicare SBSNF Util%	$=[(\text{SB SNF Days}) \div (\text{Total Days})]$	$=[(\text{SB SNF Days}) \div (\text{Total Days})]$
Medicare SNF Util%	$=[(\text{SNF Days}) \div (\text{Total Days})]$	$=[(\text{SNF Days}) \div (\text{Total Days})]$
Medicare IPF Util%	$=[(\text{IPF Days}) \div (\text{Total Days})]$	$=[(\text{IPF Days}) \div (\text{Total Days})]$
Medicare Discharges	S-3, Part I, line 1, column 13	S-3, Part I, line 1, column 13
Medicare ALOS	$=[(S-3, \text{Part I, line 1, column 4}) \div (S-3, \text{Part I, line 1, column 13})]$	$=[(S-3, \text{Part I, line 1, column 6}) \div (S-3, \text{Part I, line 1, column 13})]$
Total Discharges	S-3, Part I, line 1, column 15	S-3, Part I, line 1, column 15
Total ALOS	$=[(S-3, \text{Part I, line 1, column 4}) \div (S-3, \text{Part I, line 1, column 15})]$	$=[(S-3, \text{Part I, line 1, column 8}) \div (S-3, \text{Part I, line 1, column 15})]$

CAH Dashboard - Hospital Related Medicare Cost/Charge % Sub-Report		
IP Cost Reimbursed	=[sum(E-3, Part II, lines 19&25.01) – (E-3, Part II, line 5)]	=[sum((E-3, Part V, lines 19&27) – (E-3, Part V, line 5))]
SB SNF Cost Reimb	=[sum(E-3, Part II, line 19 & 25.01) – (E-3, Part II, line 5)]	=[sum(E-2, lines 9, 11, 13, 19)]
SNF Cost Reimb	=[sum(E-3, Part III, Title XVIII, line 24 & 38)]	=[sum(E-3, Part VI, lines 6, 7, 13 15)]
Sub1(IPF) Cost Reim	=[sum(E-3, Part I, Title XVIII, lines 5, 7, 9, 17)]	=[sum(E-3, Part II, Title XVIII, lines 17, 19, 21, 31)]
Sub2(IRF) Cost Reim		=[sum(E-3, Part III, Title XVIII, lines 18, 20, 22, 32)]
OP Cost Reimb		=[sum all(E, Part B, lines 25, 26, 31, 40)]
Total Cost Reimb	calculated	calculated
IP Charges	=[sum(D-4, Hospital, Title XVIII, lines 25, 26, 101, column 2)]	=[sum(D-3, Hospital, Title XVIII, lines 30, 31, 202, column 2)]
SB SNF Charges	=[sum(D-4, Hosp, Title XVIII, line 25, column 2) times (S-3, line 3, column 4 ÷ S-3, Part I, line 1, column 4) + (D-4, SB SNF, Title XVIII, line 101, column 2)]	=[sum(D-3, Hosp, Title XVIII, line 30 column 2) times (S-3, line 5, column 6 ÷ S-3, Part I, line 1, column 6) + (D-3, SB SNF, Title XVIII, line 202, column 2)]
SNF Charges	=[sum(D-4, SNF, Title XVIII, line 101) + ((D-4, Hospital, Title XVIII, line 25) ÷ ((S-3, Part I, line 1, column 4) * (S-3, Part I, line 15, column 4)))]	=[sum(D-3, SNF, Title XVIII, line 202) + (((D-3, Hospital, Title XVIII, line 30) ÷ (S-3, Part I, line 1, column 6)) * (S-3, Part I, line 19, column 6)))]
Sub1 (IPF) Charges	=[sum(D-4, Sub1, Title XVIII, lines 31 & 101, column 2)]	=[sum(D-3, IPF, Title XVIII, lines 40 & 202, column 2)]
Sub2 (IRF) Charges	N/A	=[sum(D-3, IRF, Title XVIII, lines 41 & 202, column 2)]
OP Charges	N/A	=[sum(D, Part V, Title XVIII, line 202, columns 3&4)]
Total Charges	calculated	calculated
Wkst A Net Expense	A, line 101, column 7	A, line 200, column 7
Medicare Cost %	calculated	calculated

CAH Dashboard – Total Medicare Reimbursements		
Inpatient	E-3, Part II, lines 19 & 25.01	=[(sum(E-3, Part V, lines 19 & 27) – (E-3, Part V, line 5))]
SBSNF	E-2, lines 12 & 17	E-2, lines 12 & 17
SNF	E-3, Part III, Title XVIII, Lines 24 & 38	E-3, Part VI, Title XVIII, lines 4 & 9
Sub1 (IPF)	E-3, Part I, Title XVIII, lines 5, 7, 9, 17	E-3, Part II, Title XVIII, lines 17, 19, 21, 31
Sub2 (IRF)		E-3, Part III, Title XVIII, lines 18, 20, 22, 32
Outpatient		Sum of all E, Part B, lines 25, 26, 31, 40
HHA		=[sum(H-4, Part II, line 24, columns 1 & 2) + (H-4, Part II, line 21, column 2) + (H-4, Part II, line 27, columns 1 & 2)]
RHC		M-3, lines 25, columns 1 & 2
ESRD		I-5, line 2

CAH Dashboard – Statement of Revenue & Expenses		
Gross Patient Rev	G-3, line 1, column 1	G-3, line 1, column 1
Less Contract Allow	G-3, line 2, column 1	G-3, line 2, column 1
Net Patient Rev	G-3, line 3, column 1	G-3, line 3, column 1
Operating Expenses	G-3, line 4, column 1	G-3, line 4, column 1
Net Op Gain/Loss	G-3, line 5, column 1	G-3, line 5, column 1
Add: Other income	G-3, line 25, column 1	G-3, line 25, column 1
Less: Other Expense	G-3, line 30, column 1	G-3, line 28, column 1
Net Income/Loss	G-3, line 31, column 1	G-3, line 29, column 1



## 4.6 Balance Sheet Report

The following screen shot shows the **Balance Sheet Report**.

Balance Sheet Report									
	General Fund	Special Purpose Fund	Endowment Fund	Plant Fund		General Fund	Special Purpose Fund	Endowment Fund	Plant Fund
<b>ASSETS</b>					<b>LIABILITIES AND FUND BALANCES</b>				
<b>CURRENT ASSETS</b>					<b>CURRENT LIABILITIES</b>				
1	Cash on hand in banks				28	Accounts payable	10,415,322		
2	Temporary investments	31,243,133			29	Salaries, wages, and fees payable	19,783,437		
3	Notes receivable				30	Payroll taxes payable	5,925,273		
4	Accounts receivable	349,175,930			31	Notes and loans payable (short term)	39,350,457		
5	Other receivable				32	Deferred income	169,734		
6	Allow for uncollectible notes and AR				33	Accelerated payments			
7	Inventory	14,699,526			34	Due to other funds			
8	Prepaid expenses	1,425,593			35	Other current liabilities	19,433,754		
9	Other current assets	58,637,466			36	Total current liab (sum of lines 28 thru 35)	95,077,977		
10	Due from other funds								
11	Total current assets (sum of lines 1-10)	217,610,321							
<b>FIXED ASSETS</b>					<b>LONG-TERM LIABILITIES</b>				
12	Land	14,465,033			37	Mortgage payable	172,499		
12.01	Accumulated depreciation				38	Notes payable			
13	Land improvements	107,271,038			39	Unsecured loans			
13.01	Accumulated depreciation				40.01	Loans from owners: Prior to 7/1/66	262,096,308		
14	Buildings	383,414,700			40.02	Loans from owners: On or after 7/1/66	262,268,807		
14.01	Accumulated depreciation				41	Other long term liab	262,096,308		
15	Leasehold improvements	1,596,713			42	Total long term liab (sum of lines 37 - 41)	262,268,807		
15.01	Accumulated depreciation				43	Total liab (sum of lines 36 and 42)	357,346,784		
16	Fixed equipment	200,486,747							
16.01	Accumulated depreciation				<b>CAPITAL ACCOUNTS</b>				
17	Automobiles and trucks				44	General fund balance	599,511,922		
17.01	Accumulated depreciation				45	Specific purpose fund			
18	Major movable equipment	172,087,648			46	Donor created-endow fund bal - restr			
18.01	Accumulated depreciation				47	Donor created-endow fund bal - unrestr			
19	Minor equipment depreciable	192,334			48	Govbody created - endow fund bal			
19.01	Accumulated depreciation				49	Plant fund balance - invested in plant			
20	Minor equipment-nondepreciable					Plant fund balance - reserve for plant improvement, replacement, and expansion			
21	Total fixed assets (sum of lines 12-20)	423,871,013			50	Total fund bal (sum of lines 44 - 50)	599,511,922		
<b>OTHER ASSETS</b>					51	Total liab & fund bal (sum of lines 43 & 51)	956,858,706		
22	Investments	273,336,737							
23	Deposits on leases								
24	Due from owners/officers								
25	Other assets	42,040,635							
26	Total other assets (sum of lines 22-25)	315,377,372							
27	Total assets (sum of lines 11, 21, and 26)	956,858,706							

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## Report Specifications

### 4.6.1 Balance Sheet Report Specifications

The following tables contain the specifications for the Balance Sheet Report. Each table represents a distinct part, or section, of this report. References to data sources for the 2552-96 and 2552-10 form sets are included for your convenience.

Balance Sheet Report									
2552-96					2552-10				
No.	Description	Wkst Reference			No.	Description	Wkst Reference		
1	Cash on hand in banks	G	1	1-4	1	Cash on hand in banks	G	1	1-4
2	Temporary investments	G	2	1-4	2	Temporary investments	G	2	1-4
3	Notes receivable	G	3	1-4	3	Notes receivable	G	3	1-4
4	Accounts receivable	G	4	1-4	4	Accounts receivable	G	4	1-4
5	Other receivable	G	5	1-4	5	Other receivable	G	5	1-4
6	Allowances for uncollectible notes and accounts receivable	G	6	1-4	6	Allowances for uncollectible notes and accounts receivable	G	6	1-4
7	Inventory	G	7	1-4	7	Inventory	G	7	1-4
8	Prepaid expenses	G	8	1-4	8	Prepaid expenses	G	8	1-4
9	Other current assets	G	9	1-4	9	Other current assets	G	9	1-4
10	Due from other funds	G	10	1-4	10	Due from other funds	G	10	1-4
11	Total current assets (sum of lines 1-10)	G	11	1-4	11	Total current assets (sum of lines 1-10)	G	11	1-4
12	Land	G	12	1-4	12	Land	G	12	1-4
12.01	Accumulated depreciation	G	12.01	1-4	N/A				
13	Land improvements	G	13	1-4	13	Land improvements	G	13	1-4
13.01	Accumulated depreciation	G	13.01	1-4	14	Accumulated depreciation	G	14	1-4
14	Buildings	G	14	1-4	15	Buildings	G	15	1-4
14.01	Accumulated depreciation	G	14.01	1-4	16	Accumulated depreciation	G	16	1-4
15	Leasehold improvements	G	15	1-4	17	Leasehold improvements	G	17	1-4
15.01	Accumulated depreciation	G	15.01	1-4	18	Accumulated depreciation	G	18	1-4
16	Fixed equipment	G	16	1-4	19	Fixed equipment	G	19	1-4
16.01	Accumulated depreciation	G	16.01	1-4	20	Accumulated depreciation	G	20	1-4
17	Automobiles and trucks	G	17	1-4	21	Automobiles and trucks	G	21	1-4
17.01	Accumulated depreciation	G	17.01	1-4	22	Accumulated depreciation	G	22	1-4
18	Major movable equipment	G	18	1-4	23	Major movable equipment	G	23	1-4
18.01	Accumulated depreciation	G	18.01	1-4	24	Accumulated depreciation	G	24	1-4
19	Minor equipment depreciable	G	19	1-4	25	Minor equipment depreciable	G	25	1-4
19.01	Accumulated depreciation	G	19.01	1-4	26	Accumulated depreciation	G	26	1-4
N/A					27	HIT Designated Assets	G	27	1-4
N/A					28	Accumulated depreciation	G	28	1-4
20	Minor equipment-nondepreciable	G	20	1-4	29	Minor equipment-nondepreciable	G	29	1-4
21	Total fixed assets (sum of lines 12-20)	G	21	1-4	30	Total fixed assets (sum of lines 12-29)	G	30	1-4
22	Investments	G	22	1-4	31	Investments	G	31	1-4
23	Deposits on leases	G	23	1-4	32	Deposits on leases	G	32	1-4
24	Due from owners/officers	G	24	1-4	33	Due from owners/officers	G	33	1-4
25	Other assets	G	25	1-4	34	Other assets	G	34	1-4





26	Total other assets (sum of lines 22-25)	G	26	1-4
27	Total assets (sum of lines 11, 21, and 26)	G	27	1-4
28	Accounts payable	G	28	1-4
29	Salaries, wages, and fees payable	G	29	1-4
30	Payroll taxes payable	G	30	1-4
31	Notes and loans payable (short term)	G	31	1-4
32	Deferred income	G	32	1-4
33	Accelerated payments	G	33	1-4
34	Due to other funds	G	34	1-4
35	Other current liabilities	G	35	1-4
36	Total current liabilities (sum of lines 28 thru 35)	G	36	1-4
37	Mortgage payable	G	37	1-4
38	Notes payable	G	38	1-4
39	Unsecured loans	G	39	1-4
40.01	Loans from owners: Prior to 7/1/66	G	40.01	1-4
40.02	Loans from owners: On or after 7/1/66	G	40.02	1-4
41	Other long term liabilities	G	41	1-4
42	Total long term liabilities (sum of lines 37 thru 41)	G	42	1-4
43	Total liabilities (sum of lines 36 and 42)	G	43	1-4
44	General fund balance	G	44	1-4
51	Total fund balances (sum of lines 44 thru 50)	G	51	1-4
52	Total liabilities and fund balances (sum of lines 43 and 51)	G	52	1-4

35	Total other assets (sum of lines 22-25)	G	35	1-4
36	Total assets (sum of lines 11, 21, and 26)	G	36	1-4
37	Accounts payable	G	37	1-4
38	Salaries, wages, and fees payable	G	38	1-4
39	Payroll taxes payable	G	39	1-4
40	Notes and loans payable (short term)	G	40	1-4
41	Deferred income	G	41	1-4
42	Accelerated payments	G	42	1-4
43	Due to other funds	G	43	1-4
44	Other current liabilities	G	44	1-4
45	Total current liabilities (sum of lines 37 thru 44)	G	45	1-4
46	Mortgage payable	G	46	1-4
47	Notes payable	G	47	1-4
48	Unsecured loans	G	48	1-4
	N/A			
	N/A			
49	Other long term liabilities	G	49	1-4
50	Total long term liabilities (sum of lines 46 thru 49)	G	50	1-4
51	Total liabilities (sum of lines 45 and 50)	G	51	1-4
52	General fund balance	G	52	1-4
59	Total fund balances (sum of lines 52 thru 58)	G	59	1-4
60	Total liabilities and fund balances (sum of lines 51 and 59)	G	60	1-4

## 4.7 Wage Data Snapshot - Multi Years/Hospitals

### Wage Data Snapshot - 4 Column Format

Wage Data Snapshot - Multiple Years/Hospitals					
 		<div> <div>XXXXXX</div> <div>XXXXXX</div> <div>XXXXXX</div> <div>XXXXXX</div> </div>			
FYE	01/01/11-12/31/11	01/01/10-12/31/10	01/01/09-12/31/09	01/01/08-12/31/08	
Cost Report Status	As Submitted 1	As Submitted 1	As Submitted 1	As Submitted 1	
PDF	<a href="#">Available</a>	Not Available	Not Available	Not Available	
CBSA		11260	11260	11260	
Row	Part II - WAGE DATA	Hosp/FYE -1	Hosp/FYE -2	Hosp/FYE -3	Hosp/FYE -4
<b>Salaries</b>					
L.1	Total Salaries	174,579,300	168,006,972	171,555,376	160,772,680
L.22.01	A& G Under Contract	0	0	0	0
L.26.01	Housekeeping Under Contract	0	0	0	0
L.27.01	Dietary Under Contract	0	0	0	0
<b>Salaries - Paid Hours</b>					
L.1	Total Salaries	4,926,177	4,873,339.55	5,150,145.37	5,024,592
L.22.01	A& G Under Contract	0	0	0	0
L.26.01	Housekeeping Under Contract	0	0	0	0
L.27.01	Dietary Under Contract	0	0	0	0
<b>Salaries - Average Hourly Wage (AHW)</b>					
L.1	Total Salaries	\$35.44	\$34.47	\$33.31	\$32.00
L.22.01	A& G Under Contract	\$0.00	\$0.00	\$0.00	\$0.00
L.26.01	Housekeeping Under Contract	\$0.00	\$0.00	\$0.00	\$0.00
L.27.01	Dietary Under Contract	\$0.00	\$0.00	\$0.00	\$0.00
<b>Other Wage &amp; Related - Costs</b>					
L.9	Contract Labor	14,652,836	6,579,404	8,087,458	8,654,888
L.9.01	Pharmacy Svc - Under Contract	0	0	0	0
L.9.02	Laboratory Svc - Under Contract	0	0	0	0
L.9.03	Mgmt & Sup- Svc Under Contract	0	0	0	0

## Report Specifications

#### 4.7.1 Wage Data Snapshot Specifications



The following tables contain the specifications for the Wage Index Report. Each table represents a distinct part, or section, of this report. References to data sources for the 2552-96 and 2552-10 form sets are included for your convenience.

Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
FYB	S-2, line 17, column 1	S-2, Line 20, Column 1
FYE	S-2, line 17, column 2	S-2, Line 20, Column 2
NPR		S, Line 10, Column 1
FI Received On		
Status	S, line 1, column 1	S, Line 5, Column 1
CBSA	S-2, line 21.03, column 5	S-2, Line 3, Column 3
Provider Number	S-2, line 2, column 2	S-2, Line 3, Column 2
Provider Name	S-2, line 2, column 1	S-2, Line 3, Column 1
Subprovider Numbers	S-2, line 3, column 2	S-2, Line 4, Column 2
Subprovider Numbers	S-2, line 3.01, column 2	S-2, Line 5, Column 2
Total Salary - Adjusted Salary	S-3, Part II, column 3, line 1	S-3, Part II, Column 4, Line 1
Total Salary - Paid Hours	S-3, Part II, column 4, line 1	S-3, Part II, Column 5, Line 1
Total Salary - Average Hourly Rate	S-3, Part II, column 5, line 1	S-3, Part II, Column 6, Line 1
A&G Under Contract Adjusted Salary	S-3, Part II, column 3, line 22.01	S-3, Part II, Column 4, Line 28
A&G Under Contract Paid Hours	S-3, Part II, column 4, line 22.01	S-3, Part II, Column 5, Line 28
A&G Under Contract Average Hourly Wage	S-3, Part II, column 5, line 22.01	S-3, Part II, Column 6, Line 28
Housekpng under contract-Adjusted Salary	S-3, Part II, column 3, line 26.01	S-3, Part II, Column 4, Line 33
Housekpng under contract-Paid Hours	S-3, Part II, column 4, line 26.01	S-3, Part II, Column 5, Line 33
Hsekpng under contract-Avg Hourly Wage	S-3, Part II, column 5, line 26.01	S-3, Part II, Column 6, Line 33
Dietary under contract-Adjusted Salary	S-3, Part II, column 3, line 27.01	S-3, Part II, Column 4, Line 35
Dietary under contract-Paid Hours	S-3, Part II, column 4, line 27.01	S-3, Part II, Column 5, Line 35
Dietary under contract-Avg Hourly Wage	S-3, Part II, column 5, line 27.01	S-3, Part II, Column 6, Line 35
Contract Labor-Adjusted Salary	S-3, Part II, column 3, line 9	S-3, Part II, Column 4, Line 11
Contract Labor - Paid Hours	S-3, Part II, column 4, line 9	S-3, Part II, Column 5, Line 11
Contract Labor - Average Hourly Wage	S-3, Part II, column 5, line 9	S-3, Part II, Column 6, Line 11
Pharmacy srvcies under contract-Adj Salary	S-3, Part II, column 3, line 9.01	N/A
Pharmacy svcs under contract-Paid Hours	S-3, Part II, column 4, line 9.01	N/A
Phrmcy svcs under contract-Avg Hrly Wage	S-3, Part II, column 5, line 9.01	N/A
Laboaooy svcs under contract-Adjsted Salary	S-3, Part II, column 3, line 9.02	N/A
Laboratory svcs under contract-Paid Hours	S-3, Part II, column 4, line 9.02	N/A
Laboratory under contract-Avg Hrly Wage	S-3, Part II, column 5, line 9.02	N/A
Mngmnt & Admin under contract-Adj Salary	S-3, Part II, column 3, line 9.03	S-3, Part II, Column 4, Line 12
Mngmnt & Admin under contract-Paid Hrs	S-3, Part II, column 4, line 9.03	S-3, Part II, Column 5, Line 12
Mngmnt & Admin contract-Avg Hourly Rate	S-3, Part II, column 5, line 9.03	S-3, Part II, Column 6, Line 12
Contract labor: physician - Part A-Adj Salary	S-3, Part II, column 3, line 10	S-3, Part II, Column 4, Line 13
Contract labor: physician - Part A-Paid Hrs	S-3, Part II, column 4, line 10	S-3, Part II, Column 5, Line 13
Contract lbr: physician-Pt A-Avg Hrly Wage	S-3, Part II, column 5, line 10	S-3, Part II, Column 6, Line 13
Home Office Adjusted Salary	S-3, Part II, column 3, line 11	S-3, Part II, Column 4, Line 14
Home Office Paid Hours	S-3, Part II, column 4, line 11	S-3, Part II, Column 5, Line 14

Home Office Average Hourly Wage	S-3, Part II, column 5, line 11	S-3, Part II, Column 6, Line 14
Home Office: Physician Part A Salary	S-3, Part II, column 3, line 12	S-3, Part II, Column 4, Line 15
Home Office: Physician Part A Paid Hours	S-3, Part II, column 4, line 12	S-3, Part II, Column 5, Line 15
Home Offc: Physician Part A Avg Hrly Wage	S-3, Part II, column 5, line 12	S-3, Part II, Column 6, Line 15
Contract Phys Part A - Adjusted Salary	S-3, Part II, column 3, line 18	N/A
Contract Phys Part A - Paid Hours	S-3, Part II, column 4, line 18	N/A
Contract Phys Part A - Average Hourly Wage	S-3, Part II, column 5, line 18	N/A
Wage Related Core	S-3, Part II, column 3, line 13	S-3, Part II, Column 4, Line 17
Wage Related Other	S-3, Part II, column 3, line 14	S-3, Part II, Column 4, Line 18
Wage Related Excluded Areas	S-3, Part II, column 3, line 15	S-3, Part II, Column 4, Line 19
Wage Related RHC/FQHC	S-3, Part II, column 3, line 19.01	S-3, Part II, Column 4, Line 24
Wage Related I&R	S-3, Part II, column 3, line 20	S-3, Part II, Column 4, Line 25
Net Salaries Adjusted Salary	S-3, Part III, column 3, line 1	S-3, Part III, Column 4, Line 1
Excluded Salaries Adjusted Salary	S-3, Part III, column 3, line 2	S-3, Part III, Column 4, Line 2
Sub-total Adjusted Salary	S-3, Part III, column 3, line 3	S-3, Part III, Column 4, Line 3
Sub Total Other Wage&Sal Adjusted Salary	S-3, Part III, column 3, line 4	S-3, Part III, Column 4, Line 4
Sub Total Wage Related Adjusted Salary	S-3, Part III, column 3, line 5	S-3, Part III, Column 4, Line 5
Total Adjusted Salary	S-3, Part III, column 3, line 6	S-3, Part III, Column 4, Line 6
Net Salaries:Paid Hours	S-3, Part III, column 4, line 1	S-3, Part III, Column 5, Line 1
Excluded Salaries:Paid Hours	S-3, Part III, column 4, line 2	S-3, Part III, Column 5, Line 2
Sub-total:Paid Hours	S-3, Part III, column 4, line 3	S-3, Part III, Column 5, Line 3
Sub Total Other Wage & Sal Paid Hours	S-3, Part III, column 4, line 4	S-3, Part III, Column 5, Line 4
Total Paid Hours	S-3, Part III, column 4, line 6	S-3, Part III, Column 5, Line 6
Net Salaries Average Hourly Wage	S-3, Part III, column 5, line 1	S-3, Part III, Column 6, Line 1
Excluded Salaries Average Hourly Wage	S-3, Part III, column 5, line 2	S-3, Part III, Column 6, Line 2
Sub-total: Average Hourly Wage	S-3, Part III, column 5, line 3	S-3, Part III, Column 6, Line 3
Sub-total Other Wage&Sal:Avg Hrly Wage	S-3, Part III, column 5, line 4	S-3, Part III, Column 6, Line 4
Total: Average Hourly Wage	S-3, Part III, column 5, line 6	S-3, Part III, Column 6, Line 6

## **4.8 DSH Summary Analysis**

### **DSH Overview - 4 Column Format**

DSH Summary Analysis				
 				
FYE	01/01/11-12/31/11	01/01/10-12/31/10	01/01/09-12/31/09	01/01/08-12/31/08
Cost Report Status	As Submitted 1	As Submitted 1	As Submitted 1	As Submitted 1
PDF	<a href="#">Available</a>	Not Available	Not Available	Not Available
CBSA	0	11260	11260	11260
Number of Beds	348.13	361	361	358
DRG Reimbursement	48,346,004	48,811,457	47,436,264	46,896,102
Allow DSH %	21.89%	20.30%	19.05%	17.52%
DSH Entitlement	10,582,940	9,908,726	9,036,608	8,216,197
Capital PPS Reimb	3,943,055	4,022,166	3,938,917	3,995,448
Allow Capital DSH%	8.35%	7.93%	7.60%	7.19%
Capital DSH Entitlement	329,245	318,958	299,358	287,273
<u>Days</u>				
Medicaid Days	29,963	25,818	24,474	23,323
Medicaid HMO				
Medicaid Labor Room Days				
Total Medicaid	29,963	25,818	24,474	23,323
Total Acute Hospital Days	95,068	90,007	90,081	93,032
Observation Days - Admitted	1,730			
Employee Discount Days				
Labor Room Days	0	0	0	0
Total Hospital Days - DSH	96,798	90,007	90,081	93,032
Medicaid %	31.52%	28.68%	27.17%	25.07%
SSI%	8.09%	9.00%	9.00%	9.24%
Total DSH%	39.61%	37.68%	36.17%	34.31%
Allowable DSH%	21.89%	20.30%	19.05%	17.52%
Allowable Capital DSH%	8.35%	7.93%	7.60%	7.19%
<u>Percentage Change PY</u>				
Total Medicaid Days	16.05 %	5.49 %	4.94 %	
Total Hospital Days - DSH	7.54 %	-0.08 %	-3.17 %	
Medicaid %	9.90 %	5.56 %	8.38 %	

## Report Specifications

### 4.8.1 DSH Summary Specifications

The following table contains the specifications for the Disproportionate Share Hospital Report. The references in the table apply to the four columns of this report. References to data sources for the 2552-96 and 2552-10 form sets are included for your convenience.





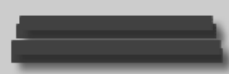

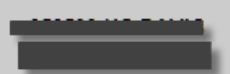
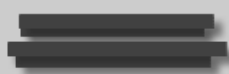
Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
Provider Number	S-2, line 2, column 2	S-2, line 3, column 2
Provider Name	S-2, line 2, column 1	S-2, line 3, column 1
FYB	S-2, line 17, column 1	S-2, line 20, column 1
FYE	S-2, line 17, column 2	S-2, line 20, column 2
NPR		S, line 10, column 1
Status	S, line 1, column 1	S, line 5, column 1
CBSA	S-2, line 21.03, column 5	S-2, line 3, column 3
Number of Beds	E, Part A, line 3	E, Part A, line 4
DRG Reimbursement Total	=[sum( E, Part A, lines 1, 1.01, 1.02, 1.07, 2.0, col 1)]	E, Part A, line 1
Allow DSH %	E, Part A, line 4.03 column 1	E, Part A, line 33
Alt Allow DSH%	E, Part A, line 4.03, column 0	N/A
DSH Entitlement	E Part A, lines 4.04, column 1	E, Part A, line 34
Capital PPS Reimbursement	L, Part I, line 2, column 1	L, Part I, line 1, column 1
Allowable Capital DSH%	L, Part I, line 5.03, column 1	L, Part I, line 1, column 10
Capital DSH Entitlement	L, Part I, line 5.04, column 1	L, Part I, line 1, column 11
Medicaid Days	S-3, Part I, line 1, column 5	S-3, Part I, line 1, column 7
Medicaid HMO Days	S-3, Part I, line 2, column 5	=[sum(S-2, Part I, line 24, columns 1 – 6)]
Medicaid Labor Room Days	S-3, Part I, line 29, column 5	NA
Total Medicaid	=[sum(S-3, Part I, line 1, 2, 29, column 5)]	=[sum(S-2, Part I, line 24, um of columns 1 - 6
Total Acute Hospital Days	S-3, Part I, line 12, column 6	S-3, Part I, line 14, column 8
Observation Bed Days-Admitted	S-3, Part I, line 26, column 6	S-3, Part I, line 28, column 8
Employee Discount Days	S-3, Part I, line 28, column 6	S-3, Part I, line 30, column 8
Labor Room Days	S-3, Part I, line 29, column 6	N/A
Total Hospital Days - DSH	=[sum(S-3, Part I, lines 12, 26, 28, 29, column 6)]	=[sum(S-3, Part I, lines 14, 28, 30, column 8)]
Medicaid %	E, Part A, line 4.01	E, Part A, line 31
SSI%	E, Part A, line 4.00	E, Part A, line 30
Total DSH%	E, Part A, line 4.02	E, Part A, line 32
Allowable DSH%	E, Part A, line 4.03	E, Part A, line 33
Allowable Capital DSH%	L, Part I, line 5.03	L, Part I, Line 10
Total Medicaid Days	=[(sum(S-3, Part I, lines 1, 2, 29, column 5)) ÷ (PY-1 <sup>1</sup> )]	=[(sum(S-3, Part I, Lines 1, 2, 7, col 7)) ÷ (PY-1)]
Total Hospital Days - DSH	=[(sum(S-3, Part I, lines 12, 26, 28, 29, col 6))÷(PY-1)]	=[(sum(S-3, Part I, Lines 14, 28, 30, col 8))÷(PY-1)]
Medicaid %	=[(E, Part A, line 4.01) ÷ (PY – 1)]	=[(E, Part A, Line 31) ÷ (PY – 1)]
SSI%	=[(E, Part A, line 4.00) ÷ (PY – 1)]	=[(E, Part A, Line 30) ÷ (PY – 1)]
Total DSH%	=[(E, Part A, line 4.02) ÷ (PY – 1)]	=[(E, Part A, Line 32) ÷ (PY – 1)]
Allowable DSH%	=[(E Part A, line 4.03) ÷ (PY -1)]	=[(E Part A, Line 33) ÷ (PY -1)]

<sup>1</sup> PY-1 indicates the same data elements are used as indicated in the first half of the equation, but the data is derived from the prior year cost report.

## 4.9 GME Summary Analysis

### GME Report - 4 Column Format

The GME report is very long -- too long to fit on one printed page, so in the following example we only show the top half of the report. Even so, you can see what it looks like and get an idea of the type of data collected and displayed in this report.

GME Summary Report				
 				
FYE	07/01/10-06/30/11 ▾	07/01/09-06/30/10 ▾	07/01/08-06/30/09 ▾	07/01/07-06/30/08 ▾
Cost Report Status	Amended 1 ▾	As Submitted 1 ▾	As Submitted 1 ▾	As Submitted 1 ▾
PDF	<a href="#">Available</a>	Not Available	Not Available	Not Available
Teaching Hospital Indicator	Y	Y	Y	Y
Base Year Unweighted FTE Cap	411.95	411.95	411.95	414.07
Redist. Cap Increase	0	164,572	170,587	168,906
Affiliation Agree. Dist	0	0	0	0
FTE Adjustment Cap	411.95	411.95	411.95	414.07
CY Unweighted FTEs	490.28	490.22	479.33	468.2
CY Allowable FTEs	411.95	411.95	411.95	414.07
CY Wgt'd FTE-Primary	145.16	144.32	146.88	147.41
CY Wgt'd FTE-Other	299.42	296.96	284.13	276.33
CY Wgt'd FTE-Total	299.42	441.28	431.01	423.74
CY Wgt'd Allowed - Primary	121.97	121.28	126.23	130.37
CY Wgt'd Allowed - Other	251.58	249.55	244.19	244.38
CY Wgt'd Allowed - Total	373.55	370.83	370.42	374.75
CY Wgt'd Dental/Podiatry FTE	0	0	0	0
CY Adjusted Allowed - Other	251.58	249.55	244.19	244.38
<b>Primary Care GME Costs</b>				
CY Allowable FTE	121.97	411.95	411.95	414.07
PY Allowable FTE	121.28	126.23	147.41	131.77
2 Yr Allowable FTE	126.23	129.7	151.27	139.36
3 Yr Rolling Avg FTE	123.16	125.74	141.64	133.83
Add: Adj for New Program	0	0	0	0
Add: Adj for Displaced Res	0	0	0	0

## Report Specifications

### 4.9.1 GME Report Specifications

The following table contains the specifications for the Graduate Medical Education Summary Report. References to data sources for the 2552-96 and 2552-10 form sets are included for your convenience.



GME Summary Report		Snapshot Report Specifications
Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
Provider Name	S-2, line 2, column 1	S-2, Part I, line 3, column 1
Report Number	S, Part II, line 2.5, column 1	S, Part I, line 3
NPR	S, Part II, line 3, column 1	S, Part I, line 10
Process Date	S, Part II, line 1.01, column 1	S, Part I, line 20
FI Receipt Date	S, Part II, line 1, column 1	S, Part III, line 6
Provider Number	S-2, line 2, column 2	S-2, Part I, line 3, column 2
FI	S-2, line 40.01, column 2	S, Part III, line 7
FYB	S-2, line 17, column 1	S-2, Part I, line 20, column 1
FYE	S-2, line 17, column 2	S-2, Part I, line 20, column 2
Status	S, Part II, line 2, column 1	S, line 5, column 1
Teaching Hospital Indicator	=[<concat>(S-2, line 25.01, column 1)]	S-2, Part I, line 56
Base Year Unweighted FTE Cap	E-3, Part IV, Title 18, line 3.01, column 1	E-4, line 1
Redistribution Cap Increase	E-3, Part IV, Title 18, line 3.02, column 1	E-4, line 20
Affiliation Agreement Dist	E-3, Part IV, Title 18, line 3.03, column 1	E-4, line 4
ACA Section 5503 Cap Increase	N/A	E-4, line 4.01
ACA Section 5506 Cap Increase	N/A	E-4, line 4.02
FTE Adjustment Cap	E-3, Part IV, Title 18, line 3.04, column 1	E-4, line 2
CY Unweighted FTEs	E-3, Part IV, Title 18, line 3.05, column 1	E-4, line 6
CY Allowable I&R FTEs	E-3, Part IV, Title 18, line 3.06, column 1	E-4, line 7
Cap Allocation: Allopathic & Osteopathic	E-3, Part IV, Title 18, line 3.07, column 1	E-4, line 8, column 1
Cap Allocation: All Other	E-3, Part IV, Title 18, line 3.08, column 1	E-4, line 8, column 2

Cap Allocation: Total Weighted I&R FTEs	E-3, Part IV, Title 18, line 3.09, column 1	E-4, line 8, column 3
Cap Allocation: CY Allowable <u>Egtd</u> I&R FTEs	E-3, Part IV, Title 18, line 3.10, column 1	E-4, line 9, column 3
Cap Allocation: CY Dental & Podiatry I&R FTEs	E-3, Part IV, Title 18, line 3.11, column 1	E-4, line 10, column 2
<b>Primary Care GME Costs</b>		
GME Calc Primary Care: CY Allowable <u>Wgtd</u> I&R FTEs	E-3, Part IV, Title 18, line 3.17, column 1	E-4, line 11, column 1
GME Calc Primary Care: PY Allowable <u>Wgtd</u> I&R FTEs	E-3, Part IV, Title 18, line 3.18, column 1	E-4, line 12, column 1
GME Calc Primary Care: 2 Yr Allowable <u>Wgtd</u> I&R FTEs	E-3, Part IV, Title 18, line 3.19, column 1	E-4, line 13, column 1
GME Calc Primary Care: 3 Yr <u>Avg</u> Allowable <u>Wgtd</u> I&R FTEs	E-3, Part IV, Title 18, line 3.20, column 1	E-4, line 14, column 1
Adj for New Program		E-4, line 15, column 1
Adj for Displaced Residents		E-4, line 16, column 1
Adj 3 yr Rolling Avg FTE	E-3, Part IV, Title 18, line 3.15, column 1	E-4, line 17, column 1
GME Calc Primary Care: Per Resident Amount	E-3, Part IV, Title 18, line 3.21, column 1	E-4, line 18, column 1
Approved Primary Care Resident Costs	E-3, Part IV, Title 18, line 3.22, column 1	E-4, line 19, column 1
<b>Other GME Costs</b>		
GME Calc: CY Allowable <u>Wgtd</u> I&R FTEs	E-3, Part IV, Title 18, line 3.12, column 1	E-4, line 11, column 2
GME Calc: PY Allowable <u>Wgtd</u> I&R FTEs	E-3, Part IV, Title 18, line 3.13, column 1	E-4, line 12, column 2

Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
GME Calc: 2 Yr Allowable <u>Wgtd</u> I&R FTEs	E-3, Part IV, Title 18, line 3.14, column 1	E-4, line 13, column 2
GME Calc: 3 Year Avg Allowable I&R FTEs	E-3, Part IV, Title 18, line 3.15, column 1	E-4, line 14, column 2
Adj for New Program	E-3, Part IV, Title 18, line 3.16, column 1	E-4, line 15, column 2
Adj for Displaced Residents		E-4, line 16, column 2
Adj 3 Yr Rolling Avg FTE	E-3, Part IV, Title 18, line 3.21, column 1	E-4, line 17, column 2
Per Resident Amount	E-3, Part IV, Title 18, line 3.16, column 1	E-4, line 18, column 2
Approved Other Resident Costs	E-3, Part IV, Title 18, line 3.17, column 1	E-4, line 19, column 2
Total Approved Resident Costs	E-3, Part IV, Title 18, line 3.25, column 1	E-4, line 19, column 3
<b>Medicare FFS</b>		
Part A Program Days	E-3, Part IV, Title 18, line 4.00, column 1	E-4, line 26, column 1
Total Patient Days	E-3, Part IV, Title 18, line 5.00, column 1	E-4, line 27, column 1
Medicare Utilization Ratio	E-3, Part IV, Title 18, line 6.00, column 1	E-4, line 28, column 1
Medicare GME Reimbursements	E-3, Part IV, Title 18, line 6.01, column 1	E-4, line 29, column 1
<b>Medicare Managed Care</b>		
Medicare Managed Care Days	E-3, Part IV, Title 18, line 6.02, column 1	E-4, line 26, column 2
Total Patient Days	E-3, Part IV, Title 18, line 6.03, column 1	E-4, line 27, column 2
Medicare Managed Care Utilization Ratio	E-3, Part IV, Title 18, line 6.04, column 1	E-4, line 28, column 2
Medicare GME Reimbursements (less 10.50% after 1/1/00 and 14.13% after 1/1/01)	E-3, Part IV, Title 18, line 6.05, column 1	=[(E-4, line 29, column 2) – (E-4, line 30, column 2)]
Less: <u>Nrsg</u> & Allied Health		E-4, line 30, column 2
Adjusted Program GME <u>Reimb</u>		=[(E-4, Line 29) – (E-4, line 30)]
Total Medicare GME Reimbursements	E-3, Part IV, Title 18, line 23.01, column 1	E-4, line 31

## 4.10 IME Summary Analysis

### IME Summary - 4 Column Format

IME Summary Report				
<div>   </div>				
FYE	07/01/10-06/30/11	07/01/09-06/30/10	07/01/08-06/30/09	07/01/07-06/30/08
Cost Report Status	Amended 1	As Submitted 1	As Submitted 1	As Submitted 1
PDF	<a href="#">Available</a>	Not Available	Not Available	Not Available
Teaching Hospital Indicator	Y	Y	Y	Y
Bed Days Available	545.3	541.58	542.2	543.43
Base Year FTE Cap	414.07	414.07	414.07	411.95
Redistribution Cap	414.07	414.07	414.07	411.95
CY Actual I&R FTEs	487.77	488.38	445.28	438.12
Dental Prog I&R FTEs	0	0	0	0
CY Allowable I&R FTEs	414.07	414.07	414.07	411.95
PY Allowable I&R FTEs	414.07	414.07	414.07	411.95
2 Yr Allowable I&R FTEs	414.07	414.07	414.07	411.95
3 Yr Avg Allowable I&R FTEs	414.07	414.07	414.07	412.95
CY I&R to Bed Ratio	75.93%	76.46%	76.37%	75.99%
PY I&R to Bed Ratio	76.46%	76.37%	76.38%	75.87%
Total IME Payments	33,031,916	31,607,923	28,581,339	25,255,184
<b>DRG Payments</b>				
Before 10/1	0	17,382,742	16,200,140	13,874,899
On or After 10/1	0	19,086,774	16,455,623	15,253,410
On or After 1/1	0	40,794,087	35,405,501	31,348,806
From 4/01 to 9/01	0	0	0	0
DRG Reimbursement Total	82,130,054	77,263,603	68,061,264	60,477,115
<b>Managed Care Simulated</b>				
Before 10/1	0	4,089,265	3,393,838	2,589,838
On or after 10/1 & Before 1/1	0	3,603,861	3,486,693	2,755,121
On or After 1/1 & Before 4/1 ot 10/1	0	5,669,334	7,006,457	7,359,712
Additional Received/Receivable	0	0	0	0
From 4/01 to 9/01	0	0	0	0

## Report Specifications

#### **4.10.1 IME Report Specifications**

The following table contains the specifications for Indirect Medical Education Summary Report. References to data sources for the 2552-96 and 2552-10 form sets are included for your convenience.



## IME Summary Report

## Snapshot Report Specifications

Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
Provider Name	S-2, line 2, column 1	S-2, Part I, line 3, column 1
Report Number	S, Part II, line 2.5, column 1	S, Part I, line 3
NPR	S, Part II, line 3, column 1	S, Part I, line 10
Process Date	S, Part II, line 1.01, column 1	S, Part I, line 20
FI Receipt Date	S, Part II, line 1, column 1	S, Part III, line 6
Provider Number	S-2, line 2, column 2	S-2, Part I, line 3, column 2
FI	S-2, line 40.01, column 2	S, Part III, line 7
FYB	S-2, line 17, column 1	S-2, Part I, line 20, column 1
FYE	S-2, line 17, column 2	S-2, Part I, line 20, column 2
Status	S, Part II, line 2, column 1	S, line 5, column 1
Teaching Hospital Indicator	=[concatenate(S-2, line 25.01, column 1)]	S-2, Part I, line 56
Bed Days Available	E, Part A, line 3.00, column 1	E, Part A, Line 4
Base Year FTE Cap	E, Part A, line 3.04, column 1	E, Part A, Line 5
Redistribution Cap	E, Part A, line 3.07, column 1	E, Part A, Line 9
CY Actual I&R FTEs	E, Part A, line 3.08, column 1	E, Part A, Line 10
Dental Prog I&R FTEs	E, Part A, line 3.13, column 1	E, Part A, Line 11
CY Allowable I&R FTEs	E, Part A, line 3.14, column 1	E, Part A, Line 12
PY Allowable I&R FTEs	E, Part A, line 3.15, column 1	E, Part A, Line 13
2 Yr Allowable I&R FTEs	E, Part A, line 3.16, column 1	E, Part A, Line 14
3 Yr Avg Allowable I&R FTEs	E, Part A, line 3.17, column 1	E, Part A, Line 15
CY I&R to Bed Ratio	E, Part A, line 3.18, column 1	E, Part A, Line 19
PY I&R to Bed Ratio	E, Part A, line 3.19, column 1	E, Part A, Line 20
Total IME Payments	E, Part A, line 3.24, column 1	E, Part A, Line 22
DRG payments non-outlier prior to 10/1	E, Part A, line 1.00, column 1	NA
DRG: Non-Outlier Payments on or after 10/1	E, Part A, line 1.01, column 1	NA
DRG: Non-Outlier Payments on or after 1/1	E, Part A, line 1.02, column 1	NA
DRG: Non-Outlier Payments Discharges . .	E, Part A, line 1.07, column 1	NA
DRG Reimbursement Total	=[sum(E, Part A, lines 1.00,1.01,1.02,1.07, col 1)]	E, Part A, Line 1
Managed care: Payments prior to 3/1 r . .	E, Part A, line 1.03, column 1	NA
Managed care: Payments on/after 10/1 . .	E, Part A, line 1.04, column 1	NA
Managed care: Payments on/after 1/1 . .	E, Part A, line 1.05, column 1	NA
Managed care: Additionl Amnt Rec'd . .	E, Part A, line 1.06, column 1	NA
Managed care: Sim Payments Discharges . . .	E, Part A, line 1.08, column 1	NA
Total Simulated Mgd Care DRG Payments	=[sum(E, Part A, lines 1.01, 1.06, 1.08, col. 1)]	E, Part A, Line 3
Capital Hosp-Spec Rate Payments	L, Part I, Title XVIII, Hospital, line 1, column 1	NA
Capital DRG (non outlier)	L, Part I, Title XVIII, Hospital, line 2, column 1	L, Part I, Line 1
Capital DRG prior to 10/1/97	L, Part I, Title XVIII, Hospital, line 3, column 1	NA
Capital DRG after 10/1/97	L, Part I, Title XVIII, Hospital, line 3.01, col. 1	NA
IP Days divided by CR period days	L, Part I, Title XVIII, Hospital, line 4, column 1	L, Part I, Line 3

## 4.11 Reimbursement vs. Cost Analysis Report

### Reimbursement vs. Cost Analysis - 4 Column Format

Reimb vs Cost Analysis Report				
 	[Redacted]			
FYE	01/01/11-12/31/11 ▾	01/01/10-12/31/10 ▾	01/01/09-12/31/09 ▾	01/01/08-12/31/08 ▾
Cost Report Status	As Submitted 1 ▾	As Submitted 1 ▾	As Submitted 1 ▾	As Submitted 1 ▾
PDF	<a href="#">Available</a>	Not Available	Not Available	Not Available
<u>Inpatient Medicare</u>				
Acute Reimb	72,278,216	71,535,939	67,652,461	67,406,969
Acute Costs	88,335,324	77,615,336	81,189,218	78,363,380
% of Reimb to Costs	.82	.92	.83	.86
Medicare CMI FFY (FR)	1.27	1.26	1.19	1.19
Medicare Wage Index (FR)	1.84	1.9	1.82	1.74
<u>Percentage Change PY</u>				
Medicare CMI	0.79%	5.88%	0.00%	
Medicare Wage Index	-3.16%	4.40%	4.60%	
Medicare Days	23,084	21,413	21,150	23,213
Medicare Discharges	4,149	4,157	4,116	4,353
ALOS	5.56	5.15	5.14	5.33
<u>Per-Diem Analysis</u>				
Medicare Reimb	3,131.1	3,340.77	3,198.7	2,903.85
Medicare Cost	3,826.69	3,624.68	3,838.73	3,375.84
Gain/(Loss)	-695.59	-283.91	-640.03	-471.99
<u>Percentage Change PY</u>				
Medicare Reimb/Day	-6.28%	4.44%	10.15%	
Medicare Cost/Day	5.57%	-5.58%	13.71%	
Gain/(Loss)/Day	145.00%	-55.64%	35.60%	

## Report Specifications





### 4.11.1 Reimbursement vs Cost Analysis Specifications

The following table contains the specifications for the Reimbursement vs. Cost Analysis Report. References to data sources for the 2552-96 and 2552-10 form sets are included for your convenience.

Reimbursement v. Cost Analysis		
Report Elements	Data Source(s) 2552-96	Data Source(s) 2552-10
<b><u>Inpatient Medicare</u></b>		
Acute Reimb	E, Part A, line 16, column 1	=[sum(E, Part A, lines 59, 70.96, 70.97)]
Acute Costs	D-1, Part II, line 49, column 1	D-1, Part II, line 49
% of Reimb to Costs	=[(E, Part A, line 16, column 1) ÷ (D-1, Part II, line 49, column 1)]	=[(sum(E, Part A, lines 59, 70.96, 70.97)) ÷ (D-1, Part II, line 49)]
Medicare CMI FFY (FR)	PPS Table 2	PPS Table 2
Medicare Wage Index (FR)	PPS Table 2	PPS Table 2
<b><u>Percentage Change PY</u></b>		
Medicare CMI	Calculated based on values from Federal Register	calculation
Medicare Wage Index	Calculated based on values from Federal Register	calculation
Medicare Days	S-3, Part I, line 12, column 4	S-3, Part I, line 14, column 6
Medicare Discharges	S-3, Part I, line 12, column 13	S-3, Part I, line 14, column 13
ALOS	=[(S-3, Part I, line 12, <u>col 4</u> ) ÷ (S-3, Part I, line 12, <u>col 13</u> )]	=[(S-3, Part I, line 14, column 6) ÷ (S-3, Part I, line 14, column 13)]
<b><u>Per-Diem Analysis</u></b>		
Medicare Reimb	=[(E, Part A, line 16, column 1) ÷ (S-3, Part I, line 12, column 4)]	=[(sum(E, Part A, lines 59, 70.96, 70.97)) ÷ (S-3, Part I, line 14, <u>col 6</u> )]
Medicare Cost	=[(D-1, Part II, line 49, column 1) ÷ (S-3, Part I, line 12, column 4)]	=[(D-1, Part II, line 49) ÷ (S-3, Part I, line 14, column 6)]
Gain/(Loss)	=[((E, Part A, line 16, column 1) ÷ (S-3, Part I, line 12, column 4)) - ((D-1, Part II, line 49, column 1) ÷ (S-3, Part I, line 12, column 4))]	=[((sum(E, Part A, lines 59, 70.96, 70.97)) ÷ (S-3, Part I, line 14, column 6)) - ((D-1, Part II, line 49) ÷ (S-3, Part I, line 14, column 6))]
<b><u>Percentage Change PY</u></b>		
Medicare Reimb/Day	=[((Reimb/Day CY) - (Reimb/Day PY)) ÷ (Reimb/Day PY)]	=[((Reimb/Day CY) - (Reimb/Day PY)) ÷ (Reimb/Day PY)]
Medicare Cost/Day	=[((Cost/Day CY) - (Cost/Day PY)) ÷ (Cost/Day PY)]	=[((Cost/Day CY) - (Cost/Day PY)) ÷ (Cost/Day PY)]
Gain/(Loss)/Day	=[((Gain/Loss/Day CY) - (Gain/Loss/Day PY)) ÷ (Gain/Loss/Day PY)]	=[((Gain/Loss/Day CY) - (Gain/Loss/Day PY)) ÷ (Gain/Loss/Day PY)]

## 4.12 Bad Debt Report

### Bad Debt Report - 4 Column Format

Bad Debt Report				
 				
<div> <div>FY:</div> <div> <div>01/01/11-12/31/11</div> <div>▼</div> </div> </div> <div> <div>01/01/10-12/31/10</div> <div>▼</div> </div> <div> <div>01/01/09-12/31/09</div> <div>▼</div> </div> <div> <div>01/01/08-12/31/08</div> <div>▼</div> </div>				
<div> <div>Status:</div> <div> <div>As Submitted 1</div> <div>▼</div> </div> </div> <div> <div>As Submitted 1</div> <div>▼</div> </div> <div> <div>As Submitted 1</div> <div>▼</div> </div> <div> <div>As Submitted 1</div> <div>▼</div> </div>				
<div> <div>PDF</div> <div> <div>Available</div> <div>Not Available</div> <div>Not Available</div> <div>Not Available</div> </div> </div>				
FYB	01/01/2011	01/01/2010	01/01/2009	01/01/2008
FYE	12/31/2011	12/31/2010	12/31/2009	12/31/2008
NPR				
FI Received On				
Status	As Submitted	As Submitted	As Submitted	As Submitted
Provider Number	020001	020001	020001	020001
Provider Name				
Subprovider Numbers		02T001	02T001	02T001
Subprovider Numbers2	02T001			
Bad Debt Claimed(IP)	359,868	555,858	718,739	297,538
Dual Eligible Days(IP)	293,114	474,063		
Bad Debt Adjusted (IP)	251,908	389,101	503,117	208,277
Bad Debt Claimed(OP)	72,120	196,824	181,406	135,905
Dual Eligible Days(OP)	24,477	81,213		
Bad Debt Adjusted (OP)	50,484	137,777	126,984	95,134
Bad Debt Claimed(Hospital)	431,988	752,682	900,145	433,443
Bad Debt Adjusted(Hospital)	302,392	526,878	630,101	303,411
Dual Eligible Days(Hospital)	317,591	555,276		
Bad Debt Claimed (Sub I)				
Bad Debt Adjusted (Sub I)				
Dual Eligible days (Sub I)				
Bad Debt Claimed (Sub II)				
Bad Debt Adjusted (Sub II)				
Dual Eligible days (Sub II)				

### Report Specifications



#### 4.12.1 Bad Debt Report Specifications

The following table contains the specifications for the Bad Debt Report. References to data sources for the 2552-96 and 2552-10 form sets are included for your convenience.

Bad Debt Data		
Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
Bad Debt Claimed (IP)	=[sum((E, Part A, line 21) + (E-3, Part II, line 25) + (E-3, Part I, line 11(Suball)) + (E-3, Part III, SNF, line 38) + (H-7, line 17, column 1))]	=[sum(E, Part A, Line 64, E-3, Part I, Line 11, E-3, Part II, Line 23, E-3, Part III, Line 24, E-3, Part IV, Line 14, E-3, Part V, Line 25, E-3, Part VI, Line 8)]
Adjusted Bad Debts (IP)	=[sum((E, Part A, line 21.01) + (E-3, Part II, line 25.01) + (E-3, Part I, line 11.01 (SubAll)))]	=[sum(E, Part A, Line 65, E-3, Part I, Line 12, E-3, Part II, Line 24, E-3, Part III, Line 25, E-3, Part IV, Line 15, E-3, Part V, Line 26, E-3, Part VI, Line 9)]
Dual Eligible Claims (IP)	=[sum((E, Part A, line 21.02) + (E-3, Part II, line 25.02) + (E-3, Part I, line 11.02 (SubAll)))]	=[sum(E, Part A, Line 66, E-3, Part I, Line 13, E-3, Part II, Line 25, E-3, Part III, Line 26, E-3, Part IV, Line 16, E-3, Part V, Line 27, E-3, Part VI, Line 10)]
Bad Debt Claimed (OP)	E, Part B, line 27	Sum of all E, Part B, Line 34
Adjusted Bad Debts (OP)	E, Part B, line 27.01	Sum of all E, Part B, line 35
Dual Eligible Claims(OP)	E, Part B, line 27.02	Sum of all E, Part B, Line 36
Bad Debt Claimed(Hospital)	Sum of Bad Debts Claimed (IP) + Bad Debts Claimed (OP)	Sum of Bad Debts Claimed (IP) + Bad Debts Claimed (OP)
Adjusted Bad Debt (Hosptl)	Sum of Adjusted Bad Debt (IP) + Adjusted Bad Debt (OP)	Sum of Adjusted Bad Debt (IP) + Adjusted Bad Debt (OP)
Dual Eligible Claims (Hosptl)	Sum of Dual Eligible Claims (IP) + Dual Eligible Claims (OP)	Sum of Dual Eligible Claims (IP) + Dual Eligible Claims (OP)
Bad Debt Claimed (IPF)	E-3, Part I, line 11	E-3, Part II, line 23
Adjusted Bad Debt (IPF)	E-3, Part I, line 11.01	E-3, Part II, line 24
Dual Eligible Claims (IPF)	E-3, Part I, line 11.02	E-3, Part II, line 25
Bad Debt Claimed (IRF)	E-3, Part I, line 11	E-3, Part III, line 24
Adjusted Bad Debt (IRF)	E-3, Part I, line 11.01	E-3, Part III, line 25
Dual Eligible Claims (IRF)	E-3, Part I, line 11.02	E-3, Part III, line 26
Bad Debt Claimed (SNF)	E-3, Part VI, line 8	E-3, Part VI, line 8
Adjusted Bad Debt (SNF)	E-3, Part VI, line 9	E-3, Part VI, line 9
Dual Eligible Claims (SNF)	E-3, Part VI, line 10	E-3, Part VI, line 10
Bad Debt Claimed (HHA)	H-4, line 27	H-4, line 27
Adjusted Bad Debt (HHA)	H-4, line 27	H-4, line 27
Dual Eligible Claims (HHA)	H-4, line 28	H-4, line 28
Bad Debt Claimed (Sw Bed)	E-2, line 17	E-2, line 17
Adjusted Bad Debt (Sw Bed)	E-2, line 17	E-2, line 17
Dual Eligible Claims (SwBed)	E-2, line 18	E-2, line 18
Bad Debt Claimed (Renal)	I-5, line 5	I-5, line 5
Adjusted Bad Debt (Renal)	I-5, line 11	I-5, line 11
Dual Eligible Claims (Renal)	I-5, line 7	I-5, line 7
Bad Debt Claimed (CMHC)	J-3, line 21	J-3, line 21
Adjusted Bad Debt (CMHC)	J-3, line 23	J-3, line 23
Dual Eligible Claims (CMHC)	J-3, line 24	J-3, line 24
Bad Debt Claimed (RHC)	M-3, line 23	M-3, line 23
Adjusted Bad Debt (RHC)	M-3, line 23	M-3, line 23
Dual Eligible Claims (RHC)	M-3, line 24	M-3, line 24

## 4.13 SCH/MDH Report

### SCH/MDH Report - 4 Column Format

SCH/MDH Report				
				
FYE	07/01/10-06/30/11 ▼	07/01/09-06/30/10 ▼	07/01/08-06/30/09 ▼	07/01/07-06/30/08 ▼
Cost Report Status	As Submitted 1 ▼	As Submitted 1 ▼	Amended 1 ▼	Amended 1 ▼
PDF	<a href="#">Available</a>	Not Available	Not Available	Not Available
<u>Inpatient Medicare</u>				
Federal PPS DRG Payments	38,642,895	33,019,625	40,055,281	38,419,281
Hospital Specific Payments	43,063,290	36,865,827	0	0
Acute Care Reimbursement	43,063,290	46,314,848	40,055,281	38,419,281
Acute Care Costs	48,718,060	53,328,103	50,224,197	46,339,116
Net Margin/(Loss)	-5,654,770	-7,013,255	-10,168,916	-7,919,835
% of Reimb to Costs	.88	.87	.8	.83
<u>Utilization Analysis</u>				
Medicare Discharges	4,708	4,968	4,970	5,353
Total Discharges	10,671	10,805	10,632	11,163
Medicare Utilization	.44	.46	.47	.48
% Change in Medicare Discharges	-5.23%	-0.04%	-7.15%	
% Change in Total Discharges	-1.24%	1.63%	-4.76%	
% Change in Medicare Utilization	-4.35%	-2.13%	-2.08%	

## Report Specifications

### 4.13.1 SCH/MDH Report Specifications

The following table contains the specifications for Sole Community Hospital/Medicare Dependent Hospital Report. References to data sources for the 2552-96 and 2552-10 form sets are included for your convenience.

## SCH/MDH Data Report



## Snapshot Report Specifications

Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
<b>Inpatient Medicare</b>		
Federal PPS DRG Payments	E, Part A, line 6	E, Part A, line 1
Hospital Specific Payments	Higher of E, Part A, line 7 or 7.1	E, Part A, line 48
Acute Care Reimbursement	E, Part A, line 8	E, Part A, line 49
Acute Care Costs	D-1, line 49	D-1, line 49
Net Margin/(Loss)	Report line 3 – report line 4	Report line 3 – report line 4
% of Reimb to Costs	Report line 3 ÷ report line 4	Report line 3 ÷ report line 4
<b>Utilization Analysis</b>		
Medicare Discharges	S-3, line 1, column 13	S-3, line 1, column 13
Total Discharges	S-3, line 1, column 15	S-3, line 1, column 15
Medicare Utilization	Report line 7 ÷ report line 8	Report line 7 ÷ report line 8
% Change in Medicare Discharges	(current- prev)/prev	(current- prev)/prev
% Change in Total Discharges	(current- prev)/prev	(current- prev)/prev
% Change in Medicare Utilization	(current- prev)/prev	(current- prev)/prev

Revised April 3, 2013

## 4.14 Protested Amounts

### Protested Amounts - 4 Column Format

Protested Amounts				
 	<div style="background-color: black; height: 20px; width: 100%;"></div> <div style="background-color: black; height: 20px; width: 100%;"></div> <div style="background-color: black; height: 20px; width: 100%;"></div>			
FY	01/01/11-12/31/11 ▾	01/01/10-12/31/10 ▾	01/01/09-12/31/09 ▾	01/01/08-12/31/08 ▾
Cost Report Status	As Submitted 1 ▾	As Submitted 1 ▾	As Submitted 1 ▾	As Submitted 1 ▾
PDF	<a href="#">Available</a>	Not Available	Not Available	Not Available
<b>Protested Amounts</b>				
IP Part A	1,629,423	0	0	0
OP Part B	3,672	0	0	0
IP (Sub 1)	0	0	0	0
OP (Sub 1)	0	0	0	0
IP (Sub 2)	0	0	0	0
OP (Sub 2)	0	0	0	0
IP (SNF)	0	0	0	0
OP (SNF)	0	0	0	0
IP (HHA)	0	0	0	0
OP (HHA)	0	0	0	0
RHC 1 (RHC 1)	0	0	0	0
RHC 2 (RHC 2)	0	0	0	0

## Report Specifications

### 4.14.1 Protested Amounts Specifications

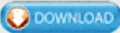
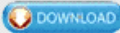

The following table contains the specifications for the Protested Amounts Report. References to data sources for the 2552-96 and 2552-10 form sets are included for your convenience.

Protested Amounts		Snapshot Report Specs
Report Element	Data Source(s) 2552-96	Data Source(s) 2552-10
IP Part A Protested Amounts	E, Part A, Title 18, line 30, column 1	E, Part A, Hospital, Title 18, line 75
OP Part B Protested Amounts	E, Part B, Title 18, line 36, column 1	E, Part B, Hospital, Title 18, line 44
IP Protested Amounts (IPF)	E-3, Part I, Sub1, Title XVIII, line 21, col 1	E-3, Part II, IPF, Title 18, line 35
OP Protested Amounts (IPF)	E, Part B, Title XVIII, Sub 1 line 36, col 1	E, Part B, IPF, Title 18, line 44
IP Protested Amount (IRF)	E-3, Part II, Sub1, Title XVIII, line 21, col 1	E-3, Part III, IRF, Title 18, line 36
OP Protested Amounts (IRF)	E, Part B, Sub2, Title XVIII, line 36, col 1	E, Part B, IRF, Title 18, line 44
IP Protested Amounts (SNF)	E-3, Part III, SNF, Title XVIII, line 59, col 2	E-3, Part VI, line 19
OP Protested Amounts (SNF)	E, Part B, Title XVIII, SNF, line 36, column 2	E, Part B, SNF, Title 18, line 44
IP Protested Amounts (HHA)	H-7, Title XVIII, line 27, column 1	H-4, HHA1, Title 18, line 35 column 1
OP Protested Amounts (HHA)	H-7, Title XVIII, line 27, column 2	H-4, HHA1, Title 18, line 35 column 2
Protested Amounts (RHC1)	M-3, RHC1, Title XVIII, line 27, column 2	M-3, Part I, RHC1, Title 18, line 30, column 2
Protested Amounts (RHC2)	M-3, RHC2, Title XVIII, line 27, column 2	M-3, Part I, RHC2, Title 18, line 30, column 2



## 4.15 Available Cost Reports

### Available Facility Reports

Sort By Provider <input checked="" type="radio"/> Number <input type="radio"/> Name Year Range: 01/01/11-12/31/11 Status: As Submitted Reports: Available Facility Reports							
FYStart	FYEnd	Status	NPR	HCRIS Creation Date	MCRX	PDF	2552-10 T2/T3 Comp
1/1/2011	12/31/2011	As Submitted-1		06/12/2012			
1/1/2010	12/31/2010	As Submitted-1		06/17/2011	N/A	N/A	N/A
1/1/2009	12/31/2009	As Submitted-1		06/10/2010	N/A	N/A	N/A
1/1/2008	12/31/2008	As Submitted-1		02/09/2011	N/A	N/A	N/A
1/1/2007	12/31/2007	As Submitted-1		02/09/2010	N/A	N/A	N/A
1/1/2006	12/31/2006	As Submitted-1			N/A	N/A	N/A
1/1/2006	12/31/2006	As Submitted-1			N/A	N/A	N/A
1/1/2006	12/31/2006	Settled without Audit-2	04/23/2008	04/21/2008	N/A	N/A	N/A
1/1/2005	12/31/2005	Reopened-4	04/10/2009	03/24/2009	N/A	N/A	N/A
1/1/2005	12/31/2005	Settled without Audit-2			N/A	N/A	N/A
1/1/2005	12/31/2005	Settled without Audit-2			N/A	N/A	N/A
1/1/2005	12/31/2005	As Submitted-1			N/A	N/A	N/A
1/1/2004	12/31/2004	Reopened-4	04/22/2009	04/17/2009	N/A	N/A	N/A
1/1/2004	12/31/2004	Settled without Audit-2			N/A	N/A	N/A

You can view all the available reports in the database for an individual provider by selecting the **Available Reports** link in the list of **Snap Shot Reports**. This will show reports from the 2552-96 and 2552-10 databases.

Reports available are sorted with the most recent at the top of the list. This report, like all other **Snap Shot Reports**, will display results for all providers in your **My Provider List**.

The year range and status boxes are not applicable to this report. Regardless of how these boxes are set, all cost report periods and statuses will be displayed.

### Report Specifications

#### 4.15.1 Available Cost Reports Specifications

The following section contains the specifications for Available Facility Reports Report. References to data sources for the 2552-96 and 2552-10 form sets are included for your convenience.

**FYB** – Fiscal Year Beginning is reported from 2552-96 S-2, Line 17, Column 1 and 2552-10 S-2, Line 20, Column 1.

**FYE** – Fiscal Year End is reported from 2552-96 S-2, Line 17, Column 2 and 2552-10 S-2, Line 20, Column 2.

##### **Status**

2552-96 Available Status (S, Line 1, Column 1 are: 1 = As Submitted; 2 = Settled w/o Audit; 3 = Settled with Audit; 4 = Reopened; and 5 = Amended. Status 4 – Reopened can have multiple occurrences.

2552-10 Available Status (S, Line 5, Column 1 are: 1 = As Submitted; 2 = Settled w/o Audit; 3 = Settled with Audit; 4 = Reopened; and 5 = Amended. Status 4 – Reopened and Status 5 - Amended can have multiple occurrences.

**Notice of Program Reimbursement Date** is reported from 2552-96 S, Line 2, Column 4 and 2552-10 S, Line 10, Column 1. This field is applicable for statuses 2-5.

**HCRIS Creation Date** – The date that the file was processed and added to the HCRIS database by CMS.

**MCRX** – This is a re-created Medicare Cost Report. It is made from the HCRIS data record and the available HFS software at the point that the data was made public by CMS. Health Financial Systems data file that can be downloaded, opened in Health Financial Systems Medicare Cost Report software. May be calculated and edited. This option will only be available for 2552-10 cost reports.

**PDF** - PDF copy of the re-created MCRX file. HFS software is not required to view these files as they are in standard Adobe format. This option will only be available for 2552-10 cost reports.

**2552-10 T2/T3 Comp** – We call this our 800 Report, or .mcx to .mcx comparison. As stated above, HFS created .mcx files from the HCRIS records when they became public and HFS obtained a copy of the data. The first public dataset was processed with HFS 2552-10 Medicare cost report software, which at that time was based on Transmittal #2 of the 2552-10. When HFS Transmittal #3 software was approved we thought it would be interesting to re-calculate the files to see the effect of the new Transmittal. Then we compared .mcx files created using HFS Transmittal #2 software with the .mcx files created with Transmittal #3 software. If you need any help interpreting these differences, call us.

A few notes.....

1. If you compare our re-created .mcx or PDF cost report file to the actual cost report file and see differences, we want to know. Please send HFS your original data file for reconciling. We have seen some differences and are documenting issues and explanations.
2. Every now and then we see a duplicate report in the database. We filter this data out when picking up data for the **Snap Shot Reports** and **Advanced Search and Extract** function. We display the

“duplicate” reports on this screen. We define “duplicate” as a record that has the same provider #, fiscal year and status as a previous record/report. A duplicate might just be a processing issue. It might not be significant at all. If your facility has a duplicate record like this, we would suggest that you compare the .mcrx to .mcrx with the 800 report in the HFS software to focus on the differences. If there are no differences, then it's just a processing issue and no changes to the filing were actually made. If you see differences, feel free to contact HFS to help interpret those differences.

## 5 Tools

### Advanced Search and Extract

The **Advanced Search and Extract** option allows the user to filter searches down to a subset of hospitals or all hospitals. The user then chooses which cost report elements they would like to download. Users can choose the data elements in our **Snap Shot Reports**, a series of cost report worksheets (A, B, C...) or define their own (not yet available). The **Advanced Search and Extract** feature will work with one database at a time; either 2552-96 or 2552-10. Reminder: The 2552-96 data is a subset of the cost report, the 2552-10 is a complete data set and has every element of the Medicare cost report.

Step 1 of the **Advanced Search and Extract** feature is depicted below. This screen is used to select the database the user wants to extract data from and filter the list of reports/providers that should be included in the extract pool.

### Advanced Search & Extract Tool

Step 1 | Step 2 | Step 3

#### Provider Search

Type in a Provider Name or # in the first boxes to search for a particular provider.  
Or leave blank and use the filter criteria to return a group of providers/reports.

Report Type: 2552-10

Providers:

1:

2:

3:

4:

FY: FYE 5/1/2011 to 4/30/2012 Report Status: Most Recent

City:  State:  MAC#:

Type of Hospital:

Provider Type:

CBSA:  Bed Size Range:  to

Organ:  DSH:  Teaching:  CAH:  SCH/MDH:  Urban/Rural:

SUBMIT CLEAR

**Report Type:** Users can pick between the 2552-96 and the 2552-10 databases. The system defaults to the latest form set, 2552-10.

**Providers:** You have four lines where they can enter either provider numbers or provider names for the search. These can be left blank if the intent is not to search for a particular provider(s). These fields can also be used with wild cards. Use the underline “\_” as the wild card. The Hospital Medicare provider number has logic built into it. The first two digits of the provider number is a state code. The state code for Alabama is 01. If a user wanted to return all of the hospitals in Alabama, they could enter “01\_\_\_\_\_” (that’s 4 underlines). Digits 3-6 identify a type of provider. Children’s Hospitals use 3300 – 3399 so a user could enter \_\_33\_\_(two underlines before and after the 33) to search for all Children’s Hospitals. The ranges for provider type will not always work for this so we have added options below that use S-2 data to aid in filtering by provider type.

**State Code List** – [Link](#)

**Provider Type List** - [Link](#)

**FY** – Users can use the drop down box to select either FYB or FYE. The default is the first full year of the 2552-10 FYB 5/1/2010 – 4/30/2011. Users can type the desired dates in, select with the calendar which will appear when clicked in that field or leave blank. If both dates are input the system will search for the range.

**FYB** – Fiscal Year Beginning is reported from 2552-96 S-2, Line 17, Column 1 and 2552-10 S-2, Line 20, Column 1.

**FYE** – Fiscal Year End is reported from 2552-96 S-2, Line 17, Column 2 and 2552-10 S-2, Line 20, Column 2.

**Report Status** – This field defaults to “Most Recent”. Using the drop down box, the user can select blank, As Submitted, Settled without Audit, Settled with Audit, Reopened or Amended. If a status is selected that allows for more than one occurrence (Reopened and Amended), the system will return the latest.

2552-96 Available Status(S, Line 1, Column 1 are 1 = As Submitted, 2 = Settled w/o Audit, 3 = Settled with Audit, 4 = Reopened and 5 = Amended. Status 4 – Reopened can have multiple occurrences.

2552-10 Available Status(S, Line 5, Column 1 are 1 = As Submitted, 2 = Settled w/o Audit, 3 = Settled with Audit, 4 = Reopened and 5 = Amended. Status 4 – Reopened and Status %-Amended can have multiple occurrences.

**City** – Any entry in here will filter the records/reports by the city listed in the Medicare cost report. The “\_” wildcard option can be used in this field.

**2552-96 City** (S-2, Line 1.01, Column 1 )

**2552-10 City** (S-2, Line 1.01, Column 1)

**State** – 2552-96 (S-2, Line 1.01, Column 2)

2552-10 (S-2, Line 1.01, Column 2)

**MAC#** - 2552-96 (S, Line 2, Column 2)

2552-10 (S, Line 2, Column 2)

**Type of Hospital** - 2552-96 (S-2, Line 18, Column 1)

**Type of Subprovider** –2552-96 (S-2, Lines 3, 4, 5, 6, 7, 7.01, 9, 11, 12, 14, 15 and 16, Column 2)

**CBSA**– The “\_” wildcard option can be used in this field.

2552-96 S-2, Line 21.03, Column 5

**Bed Size Range** -

2552-96 S-3, Part I, Line 12, Column 1

**Organ** –

2552-96 S-2, Line 23, Column 1

**DSH** -

2552-96 S-2, Line 21.01, Column 1

**Teaching** –

2552-96 S-2, Line 25.01, Column 1

**CAH** –

2552-96 S-2, Line 20, Column 1

**SCH/MDH** –

2552-96 S-2, Line 26, Column 1 greater than 0 or S-2, Line 53, column 1 greater than 0.

**Urban/Rural** -

2552-96 S-2, Line 21.03, Column 1

**Recent Reports**

**Contact Us**



## **5.1 My Provider Multi Facility Comparisons**

In development. Not available.

## **5.2 Wage Data Analysis by CBSA**

This tool allows you to select a year and a CBSA or Reclassified CBSA code and use them as search criteria to retrieve applicable wage data for providers that were within the scope of your search.

There is also a link to a CBSA lookup tool, where you enter the state and county and we retrieve the CBSA code. This is the opening screen.

PREFERENCES	ACCOUNT	HCRIS Products	SUPPORT	COMPANY
<h3>Wage Data By CBSA</h3> <p>We are currently working on this page. Please be patient as we will continue to bring you the best web experience possible.</p> <p>Fiscal Year Ending in FFY: <input type="text" value="2013"/></p> <p>CBSA: <input type="text"/></p> <p>Reclassified CBSA: <input type="text"/></p> <p><input type="button" value="Submit"/></p> <p>  <a href="#">Click here to Lookup CBSA</a></p>				

To perform a search you need to select a year from the drop down box. Then enter a CBSA code and/or a reclassified CBSA code. Then click submit to perform your search.

When a search is performed, providers and data are retrieved and the following report format appears on your screen.

PREFERENCES	ACCOUNT	HCRIS Products	SUPPORT	COMPANY
-------------	---------	----------------	---------	---------



### Wage Data By CBSA

We are currently working on this page. Please be patient as we will continue to bring you the best web experience possible.

Fiscal Year Ending in FFY:

CBSA:

Reclassified CBSA:

  [Click here to Lookup CBSA](#)

<b>010023 BAPTIST MEDICAL CENTER SOUTH</b>				
Status: 1 Fiscal Year End: 06/30/2012				
Sal Net of Excl: 0	Other Wages: 0	Wage Related Costs: 0	Total: 0	
Total Paid Hours: 114984138				
Total Wages % of Total: 0.00%				
Total Hours % of Total: 60.50%				
AHW: 3753829.99 % Above (Below) CBSA Avg: 58.22%				
<b>010097 ELMORE COMMUNITY HOSPITAL</b>				
Status: 1 Fiscal Year End: 12/31/2011				
Sal Net of Excl: 0	Other Wages: 0	Wage Related Costs: 0	Total: 0	
Total Paid Hours: 2893674				
Total Wages % of Total: 0.00%				
Total Hours % of Total: 1.52%				
AHW: 234882.83 % Above (Below) CBSA Avg: 3.64%				
<b>010024 JACKSON HOSPITAL AND CLINIC INC</b>				
Status: 1 Fiscal Year End: 12/31/2011				
Sal Net of Excl: -343617	Other Wages: 0	Wage Related Costs: 0	Total: -343617	
Total Paid Hours: 72172170				
Total Wages % of Total: 100.00%				
Total Hours % of Total: 37.98%				
AHW: 2458526.28 % Above (Below) CBSA Avg: 38.13%				

You have the option of printing the results to a PDF document file or exporting the results to an Excel data file.

See the specifications for a list of all cost report data elements used to display these results. [Wage Data Analysis by CBSA - Specifications](#)

## 5.3 My Provider Roll Up Reports

The **My Provider Roll Up Report** is a single provider report that includes data from one or more additional cost reports from other providers. .



### Overview

The heading of this report contains numerous options that you will select, and based on your selections, you will see a particular Snap Shot Report for the chosen provider. You will also see a column of data that represents an instant comparison between the chosen provider, based on the data in the selected Snap Shot Report, and against multiple other providers' cost report data for the same Snap Shot Report. We collect all the relevant comparison data and display a number we call the "comparative average". This number is simply the average for the particular data element in the report for all the providers included in the current comparison.



## How to Configure the Roll Up Report

The following steps correspond to the numbered screen elements in the Roll Up Report screen depicted in the example, above.

- Choose a provider from your **My Provider List** (#1), or your default provider will be automatically selected.
- You may sort by name or provider number (CCN). (#2).
- Select a cost report **Year Range** (#3) and a cost report **Status** (#4).
- Choose one of the Snap Shot Reports to display and compare (#5).
- The resulting report and comparison will be displayed on the **Report** tab. (#6) The on screen report title will change to reflect your report selection.
- You can change the view from **Report** (#6), to **Search Results** (#7), or **Combined Extract Results**. (#8) Select which view you want to see by selecting one of the three tabs.
- You can print the report to PDF  or export the report data to an Excel spreadsheet  by clicking either of the two report buttons. (#9)
- You can add one or more providers to your **My Provider List** by clicking the link at the top of the screen. (#10)
- See the section below, for a discussion of the various filters that can be applied to define the group of providers that will be used for comparisons. After you are finished configuring the filter options, click **Submit** to apply the filters and define the comparison group. (#11)
- Click **Clear** (#12) to remove the filters and start from scratch. If you clear the filters, all Medicare providers that match the three default criteria will be the comparison group. (See below.)

The data for the report will be displayed in the first column of the report. The second column displays comparative average data derived from cost reports from the group of cost reports defined by the filters you applied.

## Apply Filters to Define Comparison Group

There are numerous drop down lists on the left side of the report screen. Each of these lists can be used to select/filter out providers. By defining the type of cost reports and relevant characteristics of the providers that filed those cost reports you can define the group of cost reports used for the comparison. The following picture shows all available filter types.

**Provider Search**  
Type in a Provider Name or # in the first boxes to search for a particular provider. Or leave blank and use the filter criteria to return a group of providers/reports.

**Report Type:**  
2552-10

**Fiscal Year End:**  
2012

**Report Status:**  
Most Recent

**State:**  
[Dropdown]

**HAC#:**

**Type of Hospital:**  
[Dropdown]

**Provider Type:**  
[Dropdown]

**CBSA:**

**Bed Size Range:**  
 to

**Organ:**  
[Dropdown]

**DSH:**  
[Dropdown]

**Teaching:**  
[Dropdown]

**CAH:**  
[Dropdown]

**SCH/MDH:**  
[Dropdown]

**Urban/Rural:**  
[Dropdown]

**My Provider**

**Report**

**Inpatient**

**050599**

**Status:** Active  
**City:** SACRAMENTO  
**MAC#:** 010

**Cost Report**

**Medicare**

**Total PPS**

**Bad Debt**

**Calculations**

**Report D**

**ALOS**

**Medicare**

**Routine Co**

**Ancillary**

The first three filters are mandatory.

- **Report Type** ("2552-96" or "2552-10")

- **Fiscal Year End** (Note that we include all cost reports with a fiscal year end date that falls within the selected year.)
- **Report Status** ("Amended" or "As Submitted")

These first three filters will default to "2552-10", "2012", and "Most Recent".

The remaining filters are optional, and will not be used unless you select them and pick a value from the drop down list of available values or types. The optional filters are:

- State
- Type of Hospital
- Provider Type
- CBSA code
- Bed Size Range
- Organ Transplants (Y/N)
- DSH Eligibility (Y/N)
- Teaching Hospital (Y/N)
- CAH (Y/N)
- SCH/MDH (Y/N)
- Urban or Rural (U/R)

You may use one, or any combination of more than one of these filters. The more filters you apply, the smaller the group of comparison reports. After you finish selecting the filter options, click **Submit** to apply the filters to the HCRIS database. Select **Clear** to remove all applied filters and start again with only the first three default filters applied. In the example shown below, only the first three default filters are applied. This results in 1459 cost reports included in the comparison group. The number of cost reports included in the comparison group is displayed in the report heading as the **Count**.

The screenshot displays the HCRIS web application interface. At the top, there is a navigation bar with tabs: HOME, PREFERENCES, ACCOUNT, HCRIS Products, SUPPORT, and COMPANY. The main content area is titled "Provider Search" and includes instructions: "Type in a Provider Name or # in the first boxes to search for a particular provider. Or leave blank and use the filter criteria to return a group of providers/reports." Below this are "SUBMIT" and "CLEAR" buttons. To the right, there is a "My Provider Rollup Report" section with a search bar containing "050599-UC DAVIS MEDICAL CENTER". Below the search bar are options for "Sort By Provider" (Number selected, Name), "Year Range" (07/01/10-06/30/11), "Status" (Amended), and "Reports" (PPS Reimbursement). A "Report" dropdown is set to "Search Results". The main heading for the results is "Inpatient Medicare PPS Reimbursement/Cost Comparison". Below this, the provider name "050599 UC DAVIS MEDICAL CENTER" is displayed with a "DOWNLOAD" button. In the bottom right corner, the "Count: 1459" is shown, circled in red.

The record count will decrease dramatically when one or more additional filters are selected. In the following example, providers were filtered by 2552-10, FYE 2012, Most Recent report status, California, CAH ("Y"), and Rural ("Y"). This filter produced a group of eight cost reports filed by eight providers.

The next example shows the Report screen. The data from the cost report of the selected provider is displayed in the first column. The second column of data are the comparative averages calculated from the data in the cost reports from the comparison group.

Report
Search Results
Combined Extract Results

Inpatient Medicare PPS Reimbursement/Cost Comparison

PDF

050599 UC DAVIS MEDICAL CENTER

Download

Count: 8

Status: Amended
Fiscal Year: 07/01/2010-06/30/2011


City: SACRAMENTO
State: CA
Type of Hospital:
Provider Type: IRF, HHA, Hospice

MAC#: 01001
CBSA: 40900
Beds: 409
Organ: Y
DSH: Y
Teaching: Y
CAH: N
SCH:
Urban/Rural: Urban

	My Provider	Comparative Average
<b>Cost Report Data Elements Needed</b>		
Medicare Days	40,825	
Total Days	163,974	
Medicare Discharges	6,513	
Medicare Ancillary Costs	97,648,978	
Medicare Total Costs	168,915,604	
<b>Medicare Reimbursement</b>		
Total PPS	176,727,393	
Bad Debt Reimbursement	1,311,223	
<b>Calculations Necessary to Create Report</b>		
Medicare Routine Costs	71,266,626	
Medicare Reimbursement	178,038,616	
<b>Report Display</b>		
Medicare Days%	24.90%	52.49%
ALOS	6.27	4.45
<b>Medicare Costs</b>		
Routine Cost/Day	\$1,745.66	\$1,367.42
Ancillary Cost/Day	\$2,391.89	\$1,322.08
Total Cost/Day	\$4,137.55	\$2,689.50
Medicare Cost/Discharge	\$25,935.15	\$10,764.49
Medicare Reimb/Cost%	105.40%	0.00%

## Search Results Screen

A list of the cost reports included in the current comparison group may be viewed by selecting the **Search Results** tab.


**My Provider(s)**


Provider:

Sort By Provider ☒ Number ☐ Name

Year Range:  Status:  Reports:

[Report](#) [Search Results](#) [Combined Extract Results](#)

### Search Results







**050599 UC DAVIS MEDICAL CENTER**
 **DOWNLOAD**

**Status: As Submitted** **Fiscal Year: 07/01/2010-06/30/2011**

City: SACRAMENTO State: CA Type of Hospital: Provider Type: IRF, HHA, Hospice  
 MAC#: 01001 CBSA: 40900 Beds: 409 Organ: Y DSH: Y Teaching: Y CAH: N SCH: Urban/Rural: Urban

Count: 8

Sort By: [Provider Name](#) | [Provider Number](#) | [Status](#) | [FYB](#) | [FYE](#) | [City](#) | [State](#) | [MAC#](#) | [Type of Hospital](#) | [Provider Type](#) | [CBSA](#) | [Beds](#) | [Organ](#) | [DSH](#) | [Teaching](#) | [CAH](#) | [SCH](#) | [Urban](#)

<b>051300 EASTERN PLUMAS HEALTH CARE</b> <b>Status: As Submitted</b> <b>Fiscal Year: 07/01/2011-06/30/2012</b> City: PORTOLA State: CA Type of Hospital: Provider Type: Swing Beds-SNF, SNF, HHA, RHC MAC#: 01001 CBSA: 99905 Beds: 9 Organ: N DSH: N Teaching: N CAH: Y SCH: Urban/Rural: Rural	 <b>ADD PROVIDER</b>  <b>DOWNLOAD</b>
<b>051302 SOUTHERN INYO HOSPITAL</b> <b>Status: As Submitted</b> <b>Fiscal Year: 07/01/2011-06/30/2012</b> City: LONE PINE State: CA Type of Hospital: Provider Type: Swing Beds-SNF, SNF, RHC MAC#: 01001 CBSA: 99905 Beds: 4 Organ: N DSH: N Teaching: N CAH: Y SCH: Urban/Rural: Rural	 <b>ADD PROVIDER</b>  <b>DOWNLOAD</b>
<b>051304 JOHN C. FREMONT HEALTHCARE DISTRICT</b> <b>Status: As Submitted</b> <b>Fiscal Year: 07/01/2011-06/30/2012</b> City: MARIPOSA State: CA Type of Hospital: Provider Type: Swing Beds-SNF, SNF, HHA, Hospice, RHC MAC#: 01001 CBSA: 99905 Beds: 18 Organ: N DSH: N Teaching: N CAH: Y SCH: Urban/Rural: Rural	 <b>ADD PROVIDER</b>  <b>DOWNLOAD</b>

On the **Search Results** screen the heading displays information about the provider/cost report you selected and the number of reports in the comparison group. Below the heading, the cost reports in the comparison group are listed. For each report in the comparison group relevant information about the cost report/provider is displayed. You have the option of adding any of the listed providers to your **My Provider List** and downloading any available reports in the list. You can choose how the list is sorted by selecting any of the links in the **Sort By** area located directly above the list of cost reports.

## Combined Extract Results

Select the **Combined Extract Results** tab to save the results of your report in an Excel compatible file.

**My Provider(s)**

Provider: 050599-UC DAVIS MEDICAL CENTER

Sort By Provider ☒ Number ☐ Name

Year Range: 07/01/10-06/30/11 Status: Amended Reports: PPS Reimbursement

Report Search Results **Combined Extract Results**

**Combined Extract Results**

Extract Title: HCRIS\_extract

Send Data to: CSV

Extract

You will need to enter the name of the file, or **Extract Title**, and choose the format of the file to be exported. (.csv, etc...) Click the **Extract** button to create the extract file.

## 5.4 Advanced Search and Extract

The **Advanced Search and Extract** tool allows you to filter searches down to a subset of hospitals or choose all hospitals. Then you choose which cost report elements you want to download. You can choose the data elements in our **Snap Shot Reports**, a series of cost report worksheets(A, B, C...) or define your own (not yet available).

The **Advanced Search and Extract** feature works with one database at a time; either 2552-96 or 2552-10.

Reminder: The 2552-96 data is a subset of the cost report, the 2552-10 is a complete data set and has every element of the Medicare cost report.

Step 1 of the **Advanced Search and Extract** feature is depicted below. This screen is used to select the database the user wants to extract data from and filter the list of reports/providers that should be included in the extract pool.

## Advanced Search & Extract Tool

### Step 1 | Step 2 | Step 3

#### Provider Search

Type in a Provider Name or # in the first boxes to search for a particular provider.

Or leave blank and use the filter criteria to return a group of providers/reports.

Report Type: 2552-10 ▼

#### Providers:

1:

2:

3:

4:

FY: FYE ▼ 10/1/11 to 9/30/12 Report Status: Most Recent ▼

City:  State:  ▼ FI Num:

Type of Control-Hospital:  ▼

Type of Subprovider:  ▼

CBSA:  Bed Size Range:

ORGAN:  ▼ DSH:  ▼ Teaching:  ▼ CAH:  ▼ SCH/MDH:  ▼ Urban/Rural:  ▼

SUBMIT

CLEAR

The various screen elements shown above are defined as follows:

**Report Type:** Users can pick between the 2552-96 and the 2552-10 databases. The system defaults to the latest form set, 2552-10.

**Providers:** You have four lines where they can enter either provider numbers or provider names for the search. These can be left blank if the intent is not to search for a particular provider(s). These fields can also be used with wild cards. Use the underline “\_” as the wild card. The hospital Medicare provider number has logic built into it. The first two digits of the provider number is a state code. The state code for Alabama is 01. If a user wanted to return all of the hospitals in Alabama, they could enter “01\_\_\_\_” (that’s 4 underlines). Digits 3-6 identify a type of provider. Children’s Hospitals use 3300 – 3399 so a user could enter \_\_33\_\_ (two underlines before and after the 33) to search for all Children’s Hospitals. The ranges for provider type will not always work for this so we have added

options below that use S-2 data to aid in filtering by provider type.

### [State Code List](#)     [Provider Type List](#)

**FY** – Users can use the drop down box to select either FYB or FYE. The default is the first full year of the 2552-10 FYB 5/1/2010 – 4/30/2011. Users can type the desired dates in, select with the calendar which will appear when clicked in that field or leave blank. If both dates are input the system will search for the range.

**FYB** – Fiscal Year Beginning is reported from 2552-96 S-2, Line 17, Column 1 and 2552-10 S-2, Line 20, Column 1.

**FYE** – Fiscal Year End is reported from 2552-96 S-2, Line 17, Column 2 and 2552-10 S-2, Line 20, Column 2.

**Report Status** – This field defaults to “Most Recent” . Using the drop down box, the user can select blank, As Submitted, Settled without Audit, Settled with Audit, Reopened or Amended. If a status is selected that allows for more than one occurrence (Reopened and Amended), the system will return the latest.

2552-96 Available Status(S, Line 1, Column 1 are 1 = As Submitted, 2 = Settled w/o Audit , 3 = Settled with Audit, 4 = Reopened and 5 = Amended. Status 4 – Reopened can have multiple occurrences.

2552-10 Available Status(S, Line 5, Column 1 are 1 = As Submitted, 2 = Settled w/o Audit, 3 = Settled with Audit, 4 = Reopened and 5 = Amended. Status 4 – Reopened and Status %-Amended can have multiple occurrences.

**City** – Any entry in here will filter the records/reports by the city listed in the Medicare Cost Report. The “\_” wildcard option can be used in this field.

**2552-96 City** (S-2, Line 1.01, Column 1 )

**2552-10 City** (S-2, Line 1.01, Column 1)

**State** – 2552-96 (S-2, Line 1.01, Column 2)

2552-10 (S-2, Line 1.01, Column 2)

**MAC#** - 2552-96 (S, Line 2, Column 2)

2552-10 (S, Line 2, Column 2)

**Type of Hospital** - 2552-96 (S-2, Line 18, Column 1)

**Type of Subprovider** –2552-96 (S-2, Lines 3, 4, 5, 6, 7, 7.01, 9, 11, 12, 14, 15 and 16, Column 2)

**CBSA** – The “\_” wildcard option can be used in this field.

2552-96 S-2, Line 21.03, Column 5

**Bed Size Range** -



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2552-96 S-3, Part I, Line 12, Column 1

**Organ –**

2552-96 S-2, Line 23, Column 1

**DSH -**

2552-96 S-2, Line 21.01, Column 1

**Teaching –**

2552-96 S-2, Line 25.01, Column 1

**CAH –**

2552-96 S-2, Line 20, Column 1

**SCH/MDH –**

2552-96 S-2, Line 26, Column 1 greater than 0 or S-2, Line 53, column 1 greater than 0.

**Urban/Rural -**

2552-96 S-2, Line 21.03, Column 1

## 6 Appendix A - HCRIS Data Scope & Disclaimers

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This section contains information, disclaimers and statements from CMS and the Research Data Assistance Center (ResDac). HCRIS data originates with providers who file their cost reports with the Medicare Administrative Contractors (MAC). The MACs process and finalize the reports and when a report is finalized, the MAC submits a file containing the report data to CMS. CMS loads the data files into the Healthcare Cost Report Information System (HCRIS), which is a data base file. The HCRIS data files are Public Use Files. A Public Use File (PUF) does not contain protected health information, as defined by HIPAA, because it contains data that cannot be used to identify individual Medicare beneficiaries. ResDac maintains the PUF files and disseminates the PUF files to entities that request it. Toyon and HFS obtained multiple PUF and loaded it into are manageable database system. However, the data itself remains unchanged and is exactly the same as it was when we received it from ResDac.

---

CMS includes the following statements defining the scope of cost reports stored in the 2552-96 and 2552-10 HCRIS database. The text below is copied from the Readme.txt files that accompany every HCRIS public use file.

---

### **2552-96**

(copied from CMS readme.txt file associated with HCRIS data files)

"The CMS Form 2552-96 Hospital Cost Report(HOSP96) data files contain cost reports with fiscal years ending on or after September 30, 1996. The data files contain the highest level of Medicare cost report status. If HCRIS has both an as submitted report and a final settled report for a hospital for a particular year, the data files will only contain the final settled report. If HCRIS has an as submitted, final settled, and reopened report for a hospital for a particular year, the data files will contain the reopened cost report."

"It is possible for 1 Hospital to submit 2 or more cost reports for a given year for the same cost report status. This may happen if a hospital changes its FY, or if there is a CHOW (Change of Ownership) during the year. We have also found cost reports that were sent in error with an incorrect FYB or FYE. For the most part, HCRIS tries to eliminate these incorrect submissions by contacting the FI and deleting a cost report that the FI identifies as incorrect."

### **2552-10**

(copied from CMS readme.txt file associated with HCRIS data files)

"All providers with full 12 months or greater cost reporting periods, which begin on or after May 1, 2010 (and end on or after April 30, 2011) should file on the CMS Form 2552-10. The 2552-10 data files contain the highest level of Medicare cost report status. If HCRIS has both an as submitted report and a final settled report for a hospital for a particular year, the data files will only contain the final settled report. If HCRIS has an as submitted, final settled, and reopened report for a hospital for a particular year, the data files will contain the reopened cost report."

"It is possible for 1 Hospital to submit 2 or more cost reports for a given year for the same cost report status. This may happen if a hospital changes its FY, or if there is a CHOW (Change of Ownership) during the year. We have also found cost reports that were sent in error with an incorrect FYB or FYE. For the most part, HCRIS tries to eliminate these incorrect submissions by contacting the FI/MAC and deleting a cost report that the FI/MAC identifies as incorrect."

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The following paragraph is copied from the CMS/ResDac website. This is from the webpage where HCRIS data is ordered from CMS/ResDac. The same disclaimer applies to the use of the HFS/Toyon HCRIS website. It is important to remember that HFS/Toyon does not modify any HCRIS data. We merely organize it and retrieve it in useful ways. The data itself is unchanged.

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**HCRIS Data Request Disclaimer:**

"The Centers for Medicare & Medicaid Services (CMS) has made a reasonable effort to ensure that the provided data/records/reports are up-to-date, accurate, complete, and comprehensive at the time of disclosure. This information reflects data as reported to the Healthcare Cost Report Information System (HCRIS) by Medicare Administrative Contractors. These reports are a true and accurate representation of the data on file at CMS. Authenticated information is only accurate as of the point in time of validation and verification. CMS is not responsible for data that is misrepresented, misinterpreted or altered in any way. Derived conclusions and analysis generated from this data are not to be considered attributable to CMS or HCRIS." (quoted from CMS website: <http://www.cms.gov/Research-Statistics-Data-and-Systems/Files-for-Order/CostReports/index.html>)

**CMS Disclaimer—User Agreement Public Use Data**

"Data accuracy: CMS public data is derived from data that is used by the agency for operational purposes. CMS does not insure 100% accuracy of all records and all fields. Some data fields that are not used for agency functions may contain incorrect or incomplete data. CMS publishes data limitations for their statistical data sources on the internet. Users must familiarize themselves with the data limitations documents and accept the quality of the data they receive."

"Privacy protection: CMS is obligated by the federal Privacy Act, 5 U.S.C. Section. 552a and the HIPAA Privacy Rule, 45 C.F.R Parts 160 and 164, to protect the privacy of individual beneficiaries and other persons. Public data files consist of aggregated data that do not permit direct identification of individuals. Attempting to determine individual identities from public data is a violation of the federal Privacy Act, 5 U.S.C and the HIPAA Privacy Rule."

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HFS Comment: HCRIS data files are only released as Public Use Files. They do not contain information that would permit identification of individuals. HFS/TOYON does not edit the data we receive from CMS for accuracy. The CMS disclaimers regarding HCRIS data and Public Use Files apply to the HCRIS website and any data therein.

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The following section of quoted material pertains to the legal character of HCRIS data. CMS manages vast amounts of data, much of which is protected health information. The following section makes it perfectly clear that nothing in the HCRIS database is protect health information. The data is released by CMS in a public use file, which by definition, does not contain any personal identifying information or protected health information. This is an important distinction. HCRIS data is not covered by HIPAA or the HIPAA Privacy Rule.

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**Federal Regulations Relating to the Release of CMS Data**

(copied from ResDac website: <http://www.resdac.org/resconnect/articles/147>)

**Overview**

"Data with beneficiary or physician identifiers are subject to the Privacy Act of 1974, HIPAA, and

other Federal government rules and regulations. As such, the information is confidential and is to be used only for reasons compatible with the purpose(s) for which the data are collected. CMS maintains a list of all the data that CMS collects and the provisions of release within the "Systems of Records" (SOR). For each System of Record, CMS provides the primary purpose for the data collection and the reasons under which the data can be released."

"The "Research" provision of release governs how external entities can request the use of CMS data. A Summary of the HIPAA Privacy Rule provides an overview of HIPAA and states under the "Permitted Uses and Disclosures" that "Research" is any systematic investigation designed to develop or contribute to generalizable knowledge." The privacy level of the requested file (identifiable or limited data set) determines the documentation that is required and the review process."

### **Research Identifiable Files (RIF)**

"RIF data contain beneficiary level protected health information (PHI). Requests for RIF data require a Data Use Agreement (DUA) and are reviewed by CMS's Privacy Board to ensure that the beneficiary's privacy is protected and the need for identifiable data is justified. Further, CMS provides the criteria for the release of CMS identifiable data, which provides researchers with a list of how the data can be used and what the CMS Privacy Board expects as part of the data request."

### **Limited Data Sets (LDS)**

"LDS files are defined by HIPAA as "...protected health information from which certain specified direct identifiers of individuals and their relatives, household members, and employers have been removed. A limited data set may be used and disclosed for research, health care operations, and public health purposes, provided the recipient enters into a data use agreement promising specified safeguards for the protected health information within the limited data set." (Found under "Permitted Uses and Disclosures" section of the Summary of the HIPAA Privacy Rule)."

### **Public Use Files (PUF)**

"A PUF, also known as a Non-Identifiable File, is a file that has been stripped of any personal identifying information. PUFs provide aggregate or summarized information on utilization, payment, and/or charges. Because a PUF does not include protected health information, these files can be requested and used without a Data Use Agreement (DUA)."

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HFS Comment: By definition, CMS HCRIS data is transmitted to HFS/Toyon in a Public Use File. HFS/Toyon reorganize and store the data but the data is not modified in any way. Therefore the data on the HCRIS website does not include protected health information.

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## 7 Appendix B - CMS HCRIS Specifications

Enter topic text here.

### 7.1 2552-10 CMS Worksheets with References

The following sections contain screen shots of all 2552-10 worksheets with color coded references for each cell indicating whether the cell is in the ECR and HCRIS specification or only the HCRIS specification. These are all copied from the document published by CMS.

#### 7.1.1 A Worksheets

08-11		FORM CMS-2552-10					4090 (Cont.)	
RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES				PROVIDER <b>CCV</b> :		PERIOD: FROM _____ TO _____		WORKSHEET A
COST CENTER DESCRIPTIONS (omit cents)		SALARIES	OTHER	TOTAL (col. 1 + col. 2)	RECLASSIFI- CATIONS	RECLASSIFIED TRIAL BALANCE (col. 3 = col. 4)	ADJUSTMENTS	NET EXPENSES FOR ALLOCATION (col. 5 = col. 6)
		1	2	3	4	5	6	7
<b>ANCILLARY SERVICE COST CENTERS</b>								
50	05000 Operating Room	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
51	05100 Recovery Room	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
52	05200 Labor Room and Delivery Room	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
53	05300 Anesthesiology	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
54	05400 Radiology-Diagnostic	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
55	05500 Radiology-Therapeutic	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
56	05600 Radioisotope	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
57	05700 Computed Tomography (CT) Scan	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
58	05800 Magnetic Resonance Imaging (MRI)	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
59	05900 Cardiac Catheterization	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
60	06000 Laboratory	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
61	06100 PBP Clinical Laboratory Services-Program Only	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
62	06200 Whole Blood & Packed Red Blood Cells	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
63	06300 Blood Storing, Processing, & Trans.	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
64	06400 Intravenous Therapy	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
65	06500 Respiratory Therapy	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
66	06600 Physical Therapy	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
67	06700 Occupational Therapy	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
68	06800 Speech Pathology	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
69	06900 Electrocardiology	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
70	07000 Electroencephalography	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
71	07100 Medical Supplies Charged to Patients	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
72	07200 Implantable Devices Charged to Patients	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
73	07300 Drugs Charged to Patients	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
74	07400 Renal Dialysis	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
75	07500 ASC (Non-Distinct Part)	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
76	Other Ancillary (specify)	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
<b>OUTPATIENT SERVICE COST CENTERS</b>								
88	08800 Rural Health Clinic (RHC)	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
89	08900 Federally Qualified Health Center (FQHC)	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
90	09000 Clinic	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
91	09100 Emergency	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
92	09200 Observation Beds	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
93	Other Outpatient Service (specify)	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4013)

Rev. 2

4090 (Cont.)

FORM CMS-2552-10

40-525

08-11

4090 (Cont.) FORM CMS-2552-10 08-11

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES PROVIDER CCM: PERIOD: FROM TO WORKSHEET A

COST CENTER DESCRIPTIONS (omit cents)		SALARIES 1	OTHER 2	TOTAL (col. 1 + col. 2) 3	RECLASSIFI- CATIONS 4	RECLASSIFIED TRIAL BALANCE (col. 3 + col. 4) 5	ADJUSTMENTS 6	NET EXPENSES FOR ALLOCATION (col. 5 + col. 6) 7	
GENERAL SERVICE COST CENTERS									
1	00100 Capital Related Costs-Buildings and Fixtures		-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	1
2	00200 Capital Related Costs-Movable Equipment		-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	2
3	00300 Other Capital Related Costs		-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	3
4	00400 Employee Benefits	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	4
5	00500 Administrative and General	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	5
6	00600 Maintenance and Repairs	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	6
7	00700 Operation of Plant	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	7
8	00800 Laundry and Linen Service	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	8
9	00900 Housekeeping	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9
10	01000 Dietary	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	10
11	01100 Cafeteria	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	11
12	01200 Maintenance of Personnel	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	12
13	01300 Nursing Administration	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	13
14	01400 Central Services and Supply	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	14
15	01500 Pharmacy	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	15
16	01600 Medical Records & Medical Records Library	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	16
17	01700 Social Service	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	17
18	01800 Other General Service (specify)	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	18
19	01900 Nonphysician Anesthetists	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	19
20	02000 Nursing School	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	20
21	02100 Intern & Res. Service-Salary & Fringes (Approved)	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	21
22	02200 Intern & Res. Other Program Costs (Approved)	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	22
23	02300 Paramedical Ed. Program (specify)	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	23
INPATIENT ROUTINE SERVICE COST CENTERS									
30	03000 Adults and Pediatrics (General Routine Care)	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	30
31	03100 Intensive Care Unit	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	31
32	03200 Coronary Care Unit	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	32
33	03300 Burn Intensive Care Unit	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	33
34	03400 Surgical Intensive Care Unit	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	34
35	03500 Other Special Care (specify)	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	35
40	04000 Subprovider - IPF	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	40
41	04100 Subprovider - IRF	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	41
42	04200 Subprovider (specify)	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	42
43	04300 Nursery	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	43
44	04400 Skilled Nursing Facility	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	44
45	04500 Nursing Facility	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	45
46	04600 Other Long Term Care	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	46

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4013)

40-524

Rev. 2

Green - ECR HCRIS  
Purple HCRIS only

T2 - Received @ HFS 8/26/2011

4090 (Cont.)		FORM CMS-2552-10				08-11	
RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES			PROVIDER CCN:		PERIOD: FROM _____ TO _____		WORKSHEET A
COST CENTER DESCRIPTIONS (omit cents)	SALARIES 1	OTHER 2	TOTAL (col. 1 + col. 2) 3	RECLASSIFI- CATIONS 4	RECLASSIFIED TRIAL BALANCE (col. 3 + col. 4) 5	ADJUSTMENTS 6	NET EXPENSES FOR ALLOCATION (col. 5 + col. 6) 7
<b>GENERAL SERVICE COST CENTERS</b>							
1 00100 Capital Related Costs-Buildings and Fixtures		-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
2 00200 Capital Related Costs-Movable Equipment		-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
3 00300 Other Capital Related Costs		-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
4 00400 Employee Benefits	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
5 00500 Administrative and General	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
6 00600 Maintenance and Repairs	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
7 00700 Operation of Plant	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
8 00800 Laundry and Linen Service	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
9 00900 Housekeeping	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
10 01000 Dietary	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
11 01100 Cafeteria	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
12 01200 Maintenance of Personnel	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
13 01300 Nursing Administration	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
14 01400 Central Services and Supply	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
15 01500 Pharmacy	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
16 01600 Medical Records & Medical Records Library	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
17 01700 Social Service	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
18 Other General Service (specify)	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
19 01900 Nonphysician Anesthetists	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
20 02000 Nursing School	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
21 02100 Intern & Res. Service-Salary & Fringes (Approved)	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
22 02200 Intern & Res. Other Program Costs (Approved)	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
23 02300 Paramedical Ed. Program (specify)	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30 03000 Adults and Pediatrics (General Routine Care)	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
31 03100 Intensive Care Unit	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
32 03200 Coronary Care Unit	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
33 03300 Burn Intensive Care Unit	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
34 03400 Surgical Intensive Care Unit	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
35 Other Special Care (specify)	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
40 04000 Subprovider - IPF	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
41 04100 Subprovider - IRF	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
42 04200 Subprovider (specify)	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
43 04300 Nursery	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
44 04400 Skilled Nursing Facility	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
45 04500 Nursing Facility	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)
46 04600 Other Long Term Care	-9(11)	-9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4013)

40-524

Rev. 2

08-11 RECLASSIFICATIONS						FORM CMS-2552-10				4090 (Cont.)	
						PROVIDER CCN:	PERIOD: FROM _____ TO _____		WORKSHEET A-6		
EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	INCREASES				DECREASES				Wkst. A-7 Ref	
		COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY	OTHER		
1	2	3	4	5	6	7	8	9	10	11	
1	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
2	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
3	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
4	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
5	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
6	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
7	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
8	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
9	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
10	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
11	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
12	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
13	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
14	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
15	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
16	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
17	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
18	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
19	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
20	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
21	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
22	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
23	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
24	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
25	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
26	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
27	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
28	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
29	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
30	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
31	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
32	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
33	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
34	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
35	XX	X(36)	9(3,99)	9(11)	9(11)	X(36)	9(3,99)	9(11)	9(11)	99	
500	Total reclassifications (sum of columns 4 and 5 must equal sum of columns 8 and 9)			9(11)	9(11)			9(11)	9(11)	500	

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.  
Transfer the amounts in columns 4, 5, 8, and 9 to Worksheet A, column 4, lines as appropriate.

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4014)

Rev. 2



4090 (Cont.)

FORM CMS-2552-10

08-11

RECONCILIATION OF CAPITAL COSTS CENTERS

PROVIDER CCN:

PERIOD:

FROM \_\_\_\_\_  
TO \_\_\_\_\_WORKSHEET A-7,  
PARTS I, II & III**PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES**

Description	Beginning Balances 1	Acquisitions			Disposals and Retirements 5	Ending Balance 6	Fully Depreciated Assets 7	
		Purchases 2	Donation 3	Total 4				
1 Land	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	1
2 Land Improvements	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	2
3 Buildings and Fixtures	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	3
4 Building Improvements	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	4
5 Fixed Equipment	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	5
6 Movable Equipment	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	6
7 HIT-designated Assets	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	7
8 Subtotal (sum of lines 1-7)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	8
9 Reconciling Items	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9
10 Total (line 7 minus line 9)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	10

**PART II - RECONCILIATION OF AMOUNTS FROM WORKSHEET A, COLUMN 2, LINES 1 AND 2**

Description		SUMMARY OF CAPITAL							Total (1) (sum of cols. 9 through 14)
		Depreciation	Lease	Interest	Insurance (see instructions)	Taxes (see instructions)	Other Capital- Related Costs (see instructions)		
*		9	10	11	12	13	14	15	
1	Capital Related Costs-Buildings and Fixtures	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	1
2	Capital Related Costs-Movable Equipment	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	2
3	Total (sum of lines 1-2)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	3

(1) The amount in columns 9 through 14 must equal the amount on Worksheet A, column 2, lines 1 and 2. Enter in each column the appropriate amounts including any directly assigned cost that may have been included in Worksheet A, column 2, lines 1 and 2.

\* All lines numbers are to be consistent with Worksheet A line numbers for capital cost centers.

**PART III - RECONCILIATION OF CAPITAL COSTS CENTERS**

Description	COMPUTATION OF RATIOS				ALLOCATION OF OTHER CAPITAL				
	Gross Assets 1	Capitalized Leases 2	Gross Assets for Ratio (col. 1 - col. 2) 3	Ratio (see instructions) 4	Insurance 5	Taxes 6	Other Capital- Related Costs 7	Total (sum of cols. 5 through 7) 8	
* Capital Related Costs-Buildings and Fixtures	9(11)	9(11)	9(11)	9.9(6)	9(11)	9(11)	9(11)	9(11)	1
2 Capital Related Costs-Movable Equipment	9(11)	9(11)	9(11)	9.9(6)	9(11)	9(11)	9(11)	9(11)	2
3 Total (sum of lines 1-2)	-9(11)	-9(11)	-9(11)	1.000000	-9(11)	-9(11)	-9(11)	-9(11)	3

Description		SUMMARY OF CAPITAL							
		Depreciation	Lease	Interest	Insurance (see instructions)	Taxes (see instructions)	Other Capital- Related Costs (see instructions)	Total (2) (sum of cols. 9 through 14)	
		9	10	11	12	13	14	15	
*									
1	Capital Related Costs-Buildings and Fixtures	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	1
2	Capital Related Costs-Movable Equipment	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	2
3	Total (sum of lines 1-2)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	3

(2) The amounts on lines 1 and 2 must equal the corresponding amounts on Worksheet A, column 7, lines 1 and 2. Columns 9 through 14 should include related Worksheet A-6 reclassifications, Worksheet A-8 adjustments, and Worksheet A-8-1 related organizations and home office costs. (See instructions.)

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTIONS 4015)

40-528

Rev. 2

08-11		FORM CMS-2552-10		4090 (Cont.)	
ADJUSTMENTS TO EXPENSES		PROVIDER CCN:	PERIOD:	WORKSHEET A-8	
			FROM _____		
			TO _____		
DESCRIPTION (1)	BASIS/CODE (2)	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED		Wkst. A-7 Ref.
			COST CENTER	LINE #	
	1	2	3	4	5
1 Investment income - buildings and fixtures (chapter 2)	X	-9(11)	Buildings and Fixtures	1	99
2 Investment income - movable equipment (chapter 2)	X	-9(11)	Movable Equipment	2	99
3 Investment income - other (chapter 2)	X	-9(11)	X(36)	9(3) 99	99
4 Trade, quantity, and time discounts (chapter 8)	X	-9(11)	X(36)	9(3) 99	99
5 Refunds and rebates of expenses (chapter 8)	X	-9(11)	X(36)	9(3) 99	99
6 Rental of provider space by suppliers (chapter 8)	X	-9(11)	X(36)	9(3) 99	99
7 Telephone services (pay stations excluded) (chapter 21)	X	-9(11)	X(36)	9(3) 99	99
8 Television and radio service (chapter 21)	X	-9(11)	X(36)	9(3) 99	99
9 Parking lot (chapter 21)	X	-9(11)	X(36)	9(3) 99	99
10 Provider-based physician adjustment	Worksheet A-8-2	-9(11)			99
11 Sale of scrap, waste, etc. (chapter 23)	X	-9(11)	X(36)	9(3) 99	99
12 Related organization transactions (chapter 10)	Worksheet A-8-1	-9(11)			99
13 Laundry and linen service	X	-9(11)	X(36)	9(3) 99	99
14 Cafeteria-employees and guests	X	-9(11)	X(36)	9(3) 99	99
15 Rental of quarters to employee and others	X	-9(11)	X(36)	9(3) 99	99
16 Sale of medical and surgical supplies to other than patients	X	-9(11)	X(36)	9(3) 99	99
17 Sale of drugs to other than patients	X	-9(11)	X(36)	9(3) 99	99
18 Sale of medical records and abstracts	X	-9(11)	X(36)	9(3) 99	99
19 Nursing school (tuition, fees, books, etc.)	X	-9(11)	X(36)	9(3) 99	99
20 Vending machines	X	-9(11)	X(36)	9(3) 99	99
21 Income from imposition of interest, finance or penalty charges (chapter 21)	X	-9(11)	X(36)	9(3) 99	99
22 Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments	X	-9(11)	X(36)	9(3) 99	99
23 Adjustment for respiratory therapy costs in excess of limitation (chapter 14)	Worksheet A-8-3	-9(11)	Respiratory Therapy	65	
24 Adjustment for physical therapy costs in excess of limitation (chapter 14)	Worksheet A-8-3	-9(11)	Physical Therapy	66	
25 Utilization review - physicians' compensation (chapter 21)	X	-9(11)	Utilization Review - SNF	114	
26 Depreciation - buildings and fixtures	X	-9(11)	Buildings and Fixtures	1	99
27 Depreciation - movable equipment	X	-9(11)	Movable Equipment	2	99
28 Non-physician Anesthetist	X	-9(11)	Nonphysician Anesthetist	19	
29 Physicians' assistant	X	-9(11)	X(36)	9(3) 99	99
30 Adjustment for occupational therapy costs in excess of limitation (chapter 14)	Worksheet A-8-3	-9(11)	Occupational Therapy	67	
31 Adjustment for speech pathology costs in excess of limitation (chapter 14)	Worksheet A-8-3	-9(11)	Speech Pathology	68	
32 CAH HIT Adjustment for Depreciation and Interest		-9(11)	X(36)	9(3) 99	99
33 Other adjustments (specify) <sup>(1)</sup> X(36)	X	-9(11)	X(36)	9(3) 99	99
50 TOTAL (sum of lines 1 thru 49)		-9(11)			
(Transfer to Worksheet A, column 6, line 200)		-9(11)			

(1) Description - all chapter references in this column pertain to CMS Pub. 15-1

(2) Basis for adjustment (see instructions)

A. Costs - if cost, including applicable overhead, can be determined

B. Amount Received - if cost cannot be determined

(3) Additional adjustments may be made on lines 33 thru 49 and subscripts thereof

Note: See instructions for column 5 referencing to Worksheet A-7.

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4016)

Rev. 2

40-529

4090 (Cont.)	FORM CMS-2552-10	08-11
STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____
WORKSHEET A-6-1		

**A. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:**

Line No.	Cost Center	Expense Items	Amount of Allowable Cost	Amount included in Wkst. A column 5	Net Adjustments (col. 4 minus col. 5) *	Wkst. A-7 Ref.
1	2	3	4	5	6	7
1	9(3).99	X(36)	X(36)	9(11)	9(11)	99
2	9(3).99	X(36)	X(36)	9(11)	9(11)	99
3	9(3).99	X(36)	X(36)	9(11)	9(11)	99
4	9(3).99	X(36)	X(36)	9(11)	9(11)	99
5	TOTALS (sum of lines 1-4) Transfer column 6, line 5 to Worksheet A-8, column 2, line 12.		9(11)	9(11)	9(11)	

\* The amounts on lines 1 through 4 (and subscripts as appropriate) are transferred in detail to Worksheet A, column 6, lines as appropriate. Positive amounts increase cost and negative amounts decrease cost. For related organization or home office cost which have not been posted to Worksheet A, columns 1 and/or 2, the amount allowable should be indicated in column 4 of this part.

**B. INTERRELATIONSHIP TO RELATED ORGANIZATION(S) AND/OR HOME OFFICE:**

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part B of this worksheet.

This information is used by the Centers for Medicare and Medicaid Services and its intermediaries/contractors in determining that the costs applicable to services, facilities, and supplies furnished by organizations related to you by common ownership or control represent reasonable costs as determined under section 1861 of the Social Security Act. If you do not provide all or any part of the requested information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

Symbol (1)	Name	Percentage of Ownership	Related Organization(s) and/or Home Office			
			Name	Percentage of Ownership	Type of Business	
1	2	3	4	5	6	
6	X	X(15)	X(15)	9(3).99	X(15)	6
7	X	X(15)	X(15)	9(3).99	X(15)	7
8	X	X(15)	X(15)	9(3).99	X(15)	8
9	X	X(15)	X(15)	9(3).99	X(15)	9
10	X	X(15)	X(15)	9(3).99	X(15)	10

(1) Use the following symbols to indicate interrelationship to related organizations:

- A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
- B. Corporation, partnership, or other organization has financial interest in provider.
- C. Provider has financial interest in corporation, partnership, or other organization.
- D. Director, officer, administrator, or key person of provider or relative of such person has financial interest in related organization.
- E. Individual is director, officer, administrator, or key person of provider and related organization.
- F. Director, officer, administrator, or key person of related organization or relative of such person has financial interest in provider.
- G. Other (financial or non-financial) specify \_\_\_\_\_ X(36)

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-11, SECTION 4017)

40-530

Rev. 2

08-11					FORM CMS-2552-10				4090 (Cont.)	
PROVIDER-BASED PHYSICIANS ADJUSTMENTS					PROVIDER CCN:		PERIOD: FROM _____ TO _____		WORKSHEET A-8-2	
	Wkst. A Line #	Cost Center/ Physician Identifier	Total Remuneration	Professional Component	Provider Component	RCE Amount	Physician/ Provider Component Hours	Unadjusted RCE Limit	5 Percent of Unadjusted RCE Limit	
	1	2	3	4	5	6	7	8	9	
1	9(3).99	X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	1
2	9(3).99	X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	2
3	9(3).99	X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	3
4	9(3).99	X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	4
5	9(3).99	X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	5
6	9(3).99	X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	6
7	9(3).99	X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	7
8	9(3).99	X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	8
9	9(3).99	X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9
10	9(3).99	X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	10
11	9(3).99	X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	11
200	TOTAL		9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	200

	Wkst. A Line #	Cost Center/ Physician Identifier	Cost of Memberships & Continuing Education	Provider Component Share of col. 12	Physician Cost of Malpractice Insurance	Provider Component Share of col. 14	Adjusted RCE Limit	RCE Disallowance	Adjustment	
	10	11	12	13	14	15	16	17	18	
1	9(3).99	X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	1
2	9(3).99	X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	2
3	9(3).99	X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	3
4	9(3).99	X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	4
5	9(3).99	X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	5
6	9(3).99	X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	6
7	9(3).99	X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	7
8	9(3).99	X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	8
9	9(3).99	X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9
10	9(3).99	X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	10
11	9(3).99	X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	11
200	TOTAL		9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	200

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4018)

Rev. 1

40-531

4090 (Cont.)

FORM CMS-2552-10

08-11

REASONABLE COST DETERMINATION FOR THERAPY SERVICES  
FURNISHED BY OUTSIDE SUPPLIERS

PROVIDER CCN: \_\_\_\_\_

PERIOD:  
FROM \_\_\_\_\_  
TO \_\_\_\_\_WORKSHEET A-8-3,  
PARTS I & IICheck applicable box: ☐ Occupational ☐ Physical ☐ Respiratory ☐ Speech Pathology**PART I - GENERAL INFORMATION**

1	Total number of weeks worked (excluding aides) (see instructions)					9(11)	1
2	Line 1 multiplied by 15 hours per week					9(11)	2
3	Number of unduplicated days in which supervisor or therapist was on provider site (see instructions)					9(11)	3
4	Number of unduplicated days in which therapy assistant was on provider site but neither supervisor nor therapist was on provider site (see instructions)					9(11)	4
5	Number of unduplicated offsite visits - supervisors or therapists (see instructions)					9(11)	5
6	Number of unduplicated offsite visits - therapy assistants (include only visits made by therapy assistant and on which supervisor and/or therapist was not present during the visit(s)) (see instructions)					9(11)	6
7	Standard travel expense rate					99.99	7
8	Optional travel expense rate per mile					0.99	8
		Supervisors	dcr	Assistants	Aides	Trainees	
		1	2	3	4	5	
9	Total hours worked	9(8).99	9(8).99	9(8).99	9(8).99	9(8).99	9
10	AHSEA (see instructions)	99.99	99.99	99.99	99.99	99.99	10
11	Standard travel allowance (columns 1 and 2, one-half of column 2, line 10; column 3, one-half of column 3, line 10)	9(8).99	9(8).99	9(8).99			11
12	Number of travel hours (see instructions)	9(11)	9(11)	9(11)			12
13	Number of miles driven (see instructions)	9(11)	9(11)	9(11)			13

**PART II - SALARY EQUIVALENCY COMPUTATION**

14	Supervisors (column 1, line 9 times column 1, line 10)					9(11)	14
15	Therapists (column 2, line 9 times column 2, line 10)					9(11)	15
16	Assistants (column 3, line 9 times column 3, line 10)					9(11)	16
17	Subtotal allowance amount (sum of lines 14 and 15 for respiratory therapy or lines 14-16 for all others)					9(11)	17
18	Aides (column 4, line 9 times column 4, line 10)					9(11)	18
19	Trainees (column 5, line 9 times column 5, line 10)					9(11)	19
20	Total allowance amount (sum of lines 17-19 for respiratory therapy or lines 17 and 18 for all others)					9(11)	20
If the sum of columns 1 and 2 for respiratory therapy or columns 1 through 3 for physical therapy, speech pathology or occupational therapy, line 9, is greater than line 2, make no entries on lines 21 and 22 and enter on line 23 the amount from line 20. Otherwise complete lines 21 through 23.							
21	Weighted average rate excluding aides and trainees (line 17 divided by sum of columns 1 and 2, line 9 for respiratory therapy or columns 1 through 3, line 9 for all others)					9(8).99	21
22	Weighted allowance excluding aides and trainees (line 2 times line 21)					9(11)	22
23	Total salary equivalency (see instructions)					9(11)	23

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS FORM ARE PUBLISHED IN CMS PUB. 15-II, SECTIONS 4019)

40-532

Rev. 2

08-11

FORM CMS-2552-10

4090 (Cont.)

REASONABLE COST DETERMINATION FOR THERAPY SERVICES  
FURNISHED BY OUTSIDE SUPPLIERS

PROVIDER CCN: \_\_\_\_\_

PERIOD:  
FROM \_\_\_\_\_  
TO \_\_\_\_\_WORKSHEET A-8-3,  
PARTS III & IVCheck applicable box: ☐ Occupational ☐ Physical ☐ Respiratory ☐ Speech Pathology**PART III - STANDARD AND OPTIONAL TRAVEL ALLOWANCE AND TRAVEL EXPENSE COMPUTATION - PROVIDER SITE**

Standard Travel Allowance			
24	Therapists (line 3 times column 2, line 11)	9(11)	24
25	Assistants (line 4 times column 3, line 11)	9(11)	25
26	Subtotal (line 24 for respiratory therapy or sum of lines 24 and 25 for all others)	9(11)	26
27	Standard travel expense (line 7 times line 3 for respiratory therapy or sum of lines 3 and 4 for all others)	9(11)	27
28	Total standard travel allowance and standard travel expense at the provider site (sum of lines 26 and 27)	9(11)	28
Optional Travel Allowance and Optional Travel Expense			
29	Therapists (column 2, line 10 times the sum of columns 1 and 2, line 12)	9(11)	29
30	Assistants (column 3, line 10 times column 3, line 12)	9(11)	30
31	Subtotal (line 29 for respiratory therapy or sum of lines 29 and 30 for all others)	9(11)	31
32	Optional travel expense (line 8 times columns 1 and 2, line 13 for respiratory therapy or sum of columns 1-3, line 13 for all others)	9(11)	32
33	Standard travel allowance and standard travel expense (line 28)	9(11)	33
34	Optional travel allowance and standard travel expense (sum of lines 27 and 31)	9(11)	34
35	Optional travel allowance and optional travel expense (sum of lines 31 and 32)	9(11)	35

**PART IV - STANDARD AND OPTIONAL TRAVEL ALLOWANCE AND TRAVEL EXPENSE COMPUTATION - SERVICES OUTSIDE PROVIDER SITE**

Standard Travel Expense			
36	Therapists (line 5 times column 2, line 11)	9(11)	36
37	Assistants (line 6 times column 3, line 11)	9(11)	37
38	Subtotal (sum of lines 36 and 37)	9(11)	38
39	Standard travel expense (line 7 times the sum of lines 5 and 6)	9(11)	39
Optional Travel Allowance and Optional Travel Expense			
40	Therapists (sum of columns 1 and 2, line 9 times column 2, line 10)	9(11)	40
41	Assistants (column 3, line 9 times column 3, line 10)	9(11)	41
42	Subtotal (sum of lines 40 and 41)	9(11)	42
43	Optional travel expense (line 8 times the sum of columns 1-3, line 13)	9(11)	43
Total Travel Allowance and Travel Expense - Offsite Services: Complete one of the following three lines 44, 45, or 46, as appropriate.			
44	Standard travel allowance and standard travel expense (sum of lines 38 and 39) (see instructions)	9(11)	44
45	Optional travel allowance and standard travel expense (sum of lines 39 and 42) (see instructions)	9(11)	45
46	Optional travel allowance and optional travel expense (sum of lines 42 and 43) (see instructions)	9(11)	46

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS FORM ARE PUBLISHED IN CMS PUB. 15-II, SECTIONS 4019)

Rev. 2

40-533

4090 (Cont.)

FORM CMS-2552-10

08-11

REASONABLE COST DETERMINATION FOR THERAPY SERVICES  
FURNISHED BY OUTSIDE SUPPLIERS

PROVIDER CCN:

PERIOD:

FROM

TO

WORKSHEET A-8-3,  
PARTS V-VICheck applicable box: ☐ Occupational ☐ Physical ☐ Respiratory ☐ Speech Pathology**PART V - OVERTIME COMPUTATION**

	Therapists 1	Assistants 2	Aides 3	Trainees 4	Total 5	
47 Overtime hours worked during reporting period (if column 5, line 47, is zero or equal to or greater than 2,080, do not complete lines 48-55 and enter zero in each column of line 56)	9(8).99	9(8).99	9(8).99	9(8).99	9(8).99	47
48 Overtime rate (see instructions)	9(3).99	9(3).99	9(3).99	9(3).99		48
49 Total overtime (including base and overtime allowance) (multiply line 47 times line 48)	9(8).99	9(8).99	9(8).99	9(8).99		49
<b>CALCULATION OF LIMIT</b>						
50 Percentage of overtime hours by category (divide the hours in each column on line 47 by the total overtime worked in column 5, line 47)	9.9(6)	9.9(6)	9.9(6)	9.9(6)		50
51 Allocation of provider's standard work year for one full-time employee times the percentages on line 50) (see instructions)	9(4).99	9(4).99	9(4).99	9(4).99	9(4).99	51
<b>DETERMINATION OF OVERTIME ALLOWANCE</b>						
52 Adjusted hourly salary equivalency amount (see instructions)	9(3).99	9(3).99	9(3).99	9(3).99		52
53 Overtime cost limitation (line 51 times line 52)	9(11)	9(11)	9(11)	9(11)		53
54 Maximum overtime cost (enter the lesser of line 49 or line 53)	9(11)	9(11)	9(11)	9(11)		54
55 Portion of overtime already included in hourly computation at the AHSEA (multiply line 47 times line 52)	9(11)	9(11)	9(11)	9(11)		55
56 Overtime allowance (line 54 minus line 55 - if negative enter zero) (Enter in column 5 the sum of columns 1, 3, and 4 for respiratory therapy and columns 1 through 3 for all others.)	9(11)	9(11)	9(11)	9(11)	9(11)	56

**PART VI - COMPUTATION OF THERAPY LIMITATION AND EXCESS COST ADJUSTMENT**

57 Salary equivalency amount (from line 23)	9(11)	57
58 Travel allowance and expense - provider site (from lines 33, 34, or 35)	9(11)	58
59 Travel allowance and expense - Offsite services (from lines 44, 45, or 46)	9(11)	59
60 Overtime allowance (from column 5, line 56)	9(11)	60
61 Equipment cost (see instructions)	9(11)	61
62 Supplies (see instructions)	9(11)	62
63 Total allowance (sum of lines 57-62)	9(11)	63
64 Total cost of outside supplier services (from provider records)	9(11)	64
65 Excess over limitation (line 64 minus line 63; if negative, enter zero)	9(11)	65

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS FORM ARE PUBLISHED IN CMS PUB. 15-II, SECTIONS 4019)

40-534

Rev. 2



## 7.1.2 B Worksheets

08-11		FORM CMS-2552-10				4090 (Cont.)	
COST ALLOCATION - STATISTICAL BASIS		PROVIDER CCM:		PERIOD: FROM _____ TO _____		WORKSHEET B-1	
COST CENTER DESCRIPTIONS	CAPITAL RELATED COST		EMPLOYEE BENEFITS (GROSS SALARIES)	RECONCIL- IATION	ADMINIS- TRATIVE & GENERAL (ACCUM. COST)	MAIN- TENANCE & REPAIRS (SQUARE FEET)	OPERATION OF PLANT (SQUARE FEET)
	BLDG. & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (DOLLAR VALUE)					
	1	2	4	5A	5	6	7
<b>GENERAL SERVICE COST CENTERS</b>							
1 Capital Related Costs-Buildings and Fixtures	9(11)						1
2 Capital Related Costs-Movable Equipment		9(11)					2
4 Employee Benefits	9(11)	9(11)	9(11)				4
5 Administrative and General	9(11)	9(11)	9(11)	9(11)	9(11)		5
6 Maintenance and Repairs	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	6
7 Operation of Plant	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	7
8 Laundry and Linen Service	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	8
9 Housekeeping	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9
10 Dietary	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	10
11 Cafeteria	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	11
12 Maintenance of Personnel	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	12
13 Nursing Administration	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	13
14 Central Services and Supply	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	14
15 Pharmacy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	15
16 Medical Records & Medical Records Library	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	16
17 Social Service	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	17
18 Other General Service (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	18
19 Nonphysician Anesthetists	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	19
20 Nursing School	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	20
21 Intern & Res. Service-Salary & Fringes (Approved)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	21
22 Intern & Res. Other Program Costs (Approved)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	22
23 Paramedical Education Program (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	23
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30 Adults and Pediatrics (General Routine Care)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	30
31 Intensive Care Unit	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	31
32 Coronary Care Unit	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	32
33 Burn Intensive Care Unit	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	33
34 Surgical Intensive Care Unit	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	34
35 Other Special Care Unit (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	35
40 Subprovider IPF	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	40
41 Subprovider IRF	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	41
42 Subprovider (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	42
43 Nursery	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	43
44 Skilled Nursing Facility	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	44
45 Nursing Facility	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	45
46 Other Long Term Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	46

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4020)

Rev. 2

40-553

Green - ECR HCRIS  
Purple HCRIS only

T2 - Received @ HFS 8/26/2011



4090 (Cont.)

FORM CMS-2552-10

08-11

COST ALLOCATION - STATISTICAL BASIS

PROVIDER CCN:

PERIOD:

FROM

TO

WORKSHEET B-1

COST CENTER DESCRIPTIONS	CAPITAL RELATED COST		EMPLOYEE BENEFITS (GROSS SALARIES)	RECONCIL- LATION	ADMINIS- TRATIVE & GENERAL (ACCU. COST)	MAIN- TENANCE & REPAIRS (SQUARE FEET)	OPERATION OF PLANT (SQUARE FEET)	
	BLDGS. & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (DOLLAR VALUE)						
	1	2	4	5A	5	6	7	
ANCILLARY SERVICE COST CENTERS								
50 Operating Room	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	50
51 Recovery Room	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	51
52 Labor Room and Delivery Room	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	52
53 Anesthesiology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	53
54 Radiology-Diagnostic	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	54
55 Radiology-Therapeutic	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	55
56 Radioisotope	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	56
57 Computed Tomography (CT) Scan	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	57
58 Magnetic Resonance Imaging (MRI)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	58
59 Cardiac Catheterization	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	59
60 Laboratory	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	60
61 BBP Clinical Laboratory Services-Program Only								61
62 Whole Blood & Packed Red Blood Cells	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	62
63 Blood Storing, Processing, & Trans.	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	63
64 Intravenous Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	64
65 Respiratory Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	65
66 Physical Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	66
67 Occupational Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	67
68 Speech Pathology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	68
69 Electrocardiology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	69
70 Electroencephalography	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	70
71 Medical Supplies Charged to Patients	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	71
72 Implantable Devices Charged to Patients	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	72
73 Drugs Charged to Patients	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	73
74 Renal Dialysis	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	74
75 ASC (Non-Distinct Part)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	75
76 Other Ancillary (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	76
OUTPATIENT SERVICE COST CENTERS								
88 Rural Health Clinic (RHC)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	88
89 Federally Qualified Health Center (FQHC)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	89
90 Clinic	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	90
91 Emergency	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	91
92 Observation Beds								92
93 Other Outpatient Service (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	93

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4020)

40-554

Rev. 2

08-11		FORM CMS-2552-10				4090 (Cont.)	
COST ALLOCATION - STATISTICAL BASIS		PROVIDER CCM		PERIOD: FROM _____ TO _____		WORKSHEET B-1	
COST CENTER DESCRIPTIONS	CAPITAL RELATED COST		EMPLOYEE BENEFITS (GROSS SALARIES)	RECONCIL- LATION	ADMINIS- TRATIVE & GENERAL (ACCUM. COST)	MAINTENANCE & REPAIRS (SQUARE FEET)	OPERATION OF PLANT (SQUARE FEET)
	BLDG. & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (DOLLAR VALUE)					
	1	2	4	5A	5	6	7
OTHER REIMBURSABLE COST CENTERS							
94 Home Program Dialysis	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
95 Ambulance Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
96 Durable Medical Equipment-Rented	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
97 Durable Medical Equipment-Sold	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
98 Other Reimbursable (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
99 Outpatient Rehabilitation Provider (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
100 Intern-Resident Service (not apprd. tching prgm.)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
101 Home Health Agency	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
SPECIAL PURPOSE COST CENTERS							
105 Kidney Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
106 Heart Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
107 Liver Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
108 Lung Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
109 Pancreas Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
110 Intestinal Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
111 Islet Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
112 Other Organ Acquisition (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
115 Ambulatory Surgical Center (Distinct Part)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
116 Hospice	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
117 Other Special Purpose (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
118 SUBTOTALS (sum of lines 1-117)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
NONREIMBURSABLE COST CENTERS							
190 Gift, Flower, Coffee Shop, & Canteen	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
191 Research	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
192 Physicians' Private Offices	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
193 Nonpaid Workers	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
194 Other Nonreimbursable (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
200 Cross foot adjustments							
201 Negative cost centers							
202 Cost to be allocated (per Worksheet B, Part I)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)
203 Unit cost multiplier (Worksheet B, Part I)	9(4) 9(6)	9(4) 9(6)	9(4) 9(6)		9(4) 9(6)	9(4) 9(6)	9(4) 9(6)
204 Cost to be allocated (per Worksheet B, Part II)			9(11)		9(11)		9(11)
205 Unit cost multiplier (Worksheet B, Part II)			9(4) 9(6)		9(4) 9(6)	9(4) 9(6)	9(4) 9(6)

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4020)

Rev. 2

40-555

4090 (Cont.)

FORM CMS-2552-10

08-11

COST ALLOCATION - STATISTICAL BASIS

PROVIDER CCN:

PERIOD:

FROM

TO

WORKSHEET B-1

COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSE-KEEPING (HOURS OF SERVICE)	DIETARY (MEALS SERVED)	CAFETERIA (MEALS SERVED)	MAINTENANCE OF PERSONNEL (NUMBER HOUSED)	NURSING ADMINISTRATION (DIRECT NURS. HRS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (TIME SPENT)	SOCIAL SERVICE (TIME SPENT)	
	8	9	10	11	12	13	14	15	16	17	
<b>GENERAL SERVICE COST CENTERS</b>											
1 Capital Related Costs-Buildings and Fixtures											1
2 Capital Related Costs-Movable Equipment											2
4 Employee Benefits											4
5 Administrative and General											5
6 Maintenance and Repairs											6
7 Operation of Plant											7
8 Laundry and Linen Service	9(11)										8
9 Housekeeping	9(11)	9(11)									9
10 Dietary	9(11)	9(11)	9(11)								10
11 Cafeteria	9(11)	9(11)	9(11)	9(11)							11
12 Maintenance of Personnel	9(11)	9(11)	9(11)	9(11)	9(11)						12
13 Nursing Administration	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)					13
14 Central Services and Supply	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)				14
15 Pharmacy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			15
16 Medical Records & Medical Records Library	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		16
17 Social Service	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	17
18 Other General Service (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	18
19 Nonphysician Anesthetists	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	19
20 Nursing School	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	20
21 Intern & Res. Service-Salary & Fringes (Approved)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	21
22 Intern & Res. Other Program Costs (Approved)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	22
23 Paramedical Education Program (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	23
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>											
30 Adults and Pediatrics (General Routine Care)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	30
31 Intensive Care Unit	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	31
32 Coronary Care Unit	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	32
33 Burn Intensive Care Unit	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	33
34 Surgical Intensive Care Unit	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	34
35 Other Special Care Unit (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	35
40 Subprovider IPF	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	40
41 Subprovider IRF	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	41
42 Subprovider (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	42
43 Nursery	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	43
44 Skilled Nursing Facility	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	44
45 Nursing Facility	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	45
46 Other Long Term Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	46

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4020)

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Rev. 2

08-11 FORM CMS-2552-10						4090 (Cont.)					
COST ALLOCATION - STATISTICAL BASIS						PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET B-1			
COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSE-KEEPING (HOURS OF SERVICE)	DIETARY (MEALS SERVED)	CAFETERIA (MEALS SERVED)	MAINTENANCE OF PERSONNEL (NUMBER HOUSED)	NURSING ADMINISTRATION (DIRECT NURS. HRS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (TIME SPENT)	SOCIAL SERVICE (TIME SPENT)	
	8	9	10	11	12	13	14	15	16	17	
ANCILLARY SERVICE COST CENTERS											
50 Operating Room	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	50
51 Recovery Room	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	51
52 Labor Room and Delivery Room	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	52
53 Anesthesiology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	53
54 Radiology-Diagnostic	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	54
55 Radiology-Therapeutic	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	55
56 Radiosotope	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	56
57 Computed Tomography (CT) Scan	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	57
58 Magnetic Resonance Imaging (MRI)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	58
59 Cardiac Catheterization	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	59
60 Laboratory	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	60
61 PBP Clinical Laboratory Services-Program Only											61
62 Whole Blood & Packed Red Blood Cells	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	62
63 Blood Storing, Processing, & Trans.	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	63
64 Intravenous Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	64
65 Respiratory Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	65
66 Physical Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	66
67 Occupational Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	67
68 Speech Pathology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	68
69 Electrocardiology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	69
70 Electroencephalography	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	70
71 Medical Supplies Charged to Patients	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	71
72 Implantable Devices Charged to Patients	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	72
73 Drugs Charged to Patients	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	73
74 Renal Dialysis	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	74
75 ASC (Non-Distinct Part)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	75
76 Other Ancillary (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	76
OUTPATIENT SERVICE COST CENTERS											
88 Rural Health Clinic (RHC)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	88
89 Federally Qualified Health Center (FQHC)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	89
90 Clinic	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	90
91 Emergency	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	91
92 Observation Beds											92
93 Other Outpatient Service (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	93

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4090 (Cont.)

FORM CMS-2552-10

08-11

COST ALLOCATION - STATISTICAL BASIS

PROVIDER CCN:

PERIOD:

FROM

TO

WORKSHEET B-1

COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSE-KEEPING (HOURS OF SERVICE)	DIETARY (MEALS SERVED)	CAFETERIA (MEALS SERVED)	MAINTENANCE OF PERSONNEL (NUMBER HOUSED)	NURSING ADMINISTRATION (DIRECT NURS. HRS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (TIME SPENT)	SOCIAL SERVICE (TIME SPENT)
	8	9	10	11	12	13	14	15	16	17
OTHER REIMBURSABLE COST CENTERS										
94 Home Program Dialysis	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
95 Ambulance Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
96 Durable Medical Equipment-Rented	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
97 Durable Medical Equipment-Sold	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
98 Other Reimbursable (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
99 Outpatient Rehabilitation Provider (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
100 Intern-Resident Service (not appv'd. tching prgm.)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
101 Home Health Agency	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
SPECIAL PURPOSE COST CENTERS										
105 Kidney Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
106 Heart Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
107 Liver Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
108 Lung Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
109 Pancreas Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
110 Intestinal Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
111 Islet Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
112 Other Organ Acquisition (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
115 Ambulatory Surgical Center (Distinct Part)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
116 Hospice	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
117 Other Special Purpose (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
118 SUBTOTALS (sum of lines 1-117)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
NONREIMBURSABLE COST CENTERS										
190 Gift, Flower, Coffee Shop, & Canteen	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
191 Research	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
192 Physicians' Private Offices	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
193 Nonpaid Workers	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
194 Other Nonreimbursable (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
200 Cross foot adjustments										
201 Negative cost centers										
202 Cost to be allocated (per Worksheet B, Part I)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
203 Unit cost multiplier (Worksheet B, Part I)	9(4,9(6))	9(4,9(6))	9(4,9(6))	9(4,9(6))	9(4,9(6))	9(4,9(6))	9(4,9(6))	9(4,9(6))	9(4,9(6))	9(4,9(6))
204 Cost to be allocated (per Worksheet B, Part II)										
205 Unit cost multiplier (Worksheet B, Part II)	9(4,9(6))	9(4,9(6))	9(4,9(6))	9(4,9(6))	9(4,9(6))	9(4,9(6))	9(4,9(6))	9(4,9(6))	9(4,9(6))	9(4,9(6))

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4020)  
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08-11		FORM CMS-2552-10					4090 (Cont.)		
COST ALLOCATION - STATISTICAL BASIS					PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET B-1		
COST CENTER DESCRIPTIONS	OTHER GENERAL SERVICE (SPECIFY)	NON- PHYSICIAN ANES- THETISTS (ASSGND TIME)	NURSING SCHOOL (ASSIGNED TIME)	INTERNS & RESIDENTS SALARY AND FRINGES (ASSIGNED TIME)	PROGRAM COSTS (ASSIGNED TIME)	PARA- MEDICAL EDUCATION (ASSIGNED TIME)	SUBTOTAL	INTERNS & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL
	18	19	20	21	22	23	24	25	26
<b>GENERAL SERVICE COST CENTERS</b>									
1 Capital Related Costs-Buildings and Fixtures									1
2 Capital Related Costs-Movable Equipment									2
4 Employee Benefits									4
5 Administrative and General									5
6 Maintenance and Repairs									6
7 Operation of Plant									7
8 Laundry and Linen Service									8
9 Housekeeping									9
10 Dietary									10
11 Cafeteria									11
12 Maintenance of Personnel									12
13 Nursing Administration									13
14 Central Services and Supply									14
15 Pharmacy									15
16 Medical Records & Medical Records Library									16
17 Social Service									17
18 Other General Service (specify)	9(11)								18
19 Nonphysician Anesthetists	9(11)	9(11)							19
20 Nursing School	9(11)		9(11)						20
21 Intern & Res. Service-Salary & Fringes (Approved)	9(11)			9(11)					21
22 Intern & Res. Other Program Costs (Approved)	9(11)				9(11)				22
23 Paramedical Education Program (specify)	9(11)					9(11)			23
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>									
30 Adults and Pediatrics (General Routine Care)	9(11)		9(11)	9(11)	9(11)	9(11)			30
31 Intensive Care Unit	9(11)		9(11)	9(11)	9(11)	9(11)			31
32 Coronary Care Unit	9(11)		9(11)	9(11)	9(11)	9(11)			32
33 Burn Intensive Care Unit	9(11)		9(11)	9(11)	9(11)	9(11)			33
34 Surgical Intensive Care Unit	9(11)		9(11)	9(11)	9(11)	9(11)			34
35 Other Special Care Unit (specify)	9(11)		9(11)	9(11)	9(11)	9(11)			35
40 Subprovider IPF	9(11)		9(11)	9(11)	9(11)	9(11)			40
41 Subprovider IPF	9(11)		9(11)	9(11)	9(11)	9(11)			41
42 Subprovider (specify)	9(11)		9(11)	9(11)	9(11)	9(11)			42
43 Nursery	9(11)		9(11)	9(11)	9(11)	9(11)			43
44 Skilled Nursing Facility	9(11)		9(11)	9(11)	9(11)	9(11)			44
45 Nursing Facility	9(11)		9(11)	9(11)	9(11)	9(11)			45
46 Other Long Term Care	9(11)		9(11)	9(11)	9(11)	9(11)			46

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4020)  
Rev. 2

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4090 (Cont.)

FORM CMS-2552-10

08-11

COST ALLOCATION - STATISTICAL BASIS

PROVIDER CCN: \_\_\_\_\_

PERIOD:

FROM \_\_\_\_\_  
TO \_\_\_\_\_

WORKSHEET B-1

COST CENTER DESCRIPTIONS	OTHER GENERAL SERVICE (SPECIFY)	NON- PHYSICIAN ANES- THETISTS (ASSIGNED TIME)	NURSING SCHOOL (ASSIGNED TIME)	INTERNS & RESIDENTS		PARA- MEDICAL EDUCATION (ASSIGNED TIME)	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL
	18	19	20	SALARY AND FRINGES (ASSIGNED TIME)	PROGRAM COSTS (ASSIGNED TIME)	23			
ANCILLARY SERVICE COST CENTERS									
50 Operating Room	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			50
51 Recovery Room	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			51
52 Labor Room and Delivery Room	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			52
53 Anesthesiology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			53
54 Radiology-Diagnostic	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			54
55 Radiology-Therapeutic	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			55
56 Radioisotope	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			56
57 Computed Tomography (CT) Scan	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			57
58 Magnetic Resonance Imaging (MRI)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			58
59 Cardiac Catheterization	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			59
60 Laboratory	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			60
61 PBP Clinical Laboratory Services-Program Only									61
62 Whole Blood & Packed Red Blood Cells	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			62
63 Blood Storing, Processing, & Trans.	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			63
64 Intravenous Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			64
65 Respiratory Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			65
66 Physical Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			66
67 Occupational Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			67
68 Speech Pathology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			68
69 Electrocardiology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			69
70 Electroencephalography	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			70
71 Medical Supplies Charged to Patients	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			71
72 Implantable Devices Charged to Patients	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			72
73 Drugs Charged to Patients	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			73
74 Renal Dialysis	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			74
75 ASC (Non-Distinct Part)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			75
76 Other Ancillary (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			76
OUTPATIENT SERVICE COST CENTERS									
88 Rural Health Clinic (RHC)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			88
89 Federally Qualified Health Center (FQHC)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			89
90 Clinic	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			90
91 Emergency	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			91
92 Observation Beds									92
93 Other Outpatient Service (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			93

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08-11		FORM CMS-2552-10						4090 (Cont.)	
COST ALLOCATION - STATISTICAL BASIS		PROVIDER CCN:						PERIOD: FROM _____ TO _____	WORKSHEET B-1
COST CENTER DESCRIPTIONS	OTHER GENERAL SERVICE (SPECIFY)	NON- PHYSICIAN ANES- THETISTS (ASGND TIME)	NURSDNG SCHOOL (ASSIGNED TIME)	INTERNS & RESIDENTS SALARY AND FRINGES (ASSIGNED TIME)	PROGRAM COSTS (ASSIGNED TIME)	PARA- MEDICAL EDUCATION (ASSIGNED TIME)	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL
	18	19	20	21	22	23	24	25	26
OTHER REIMBURSABLE COST CENTERS									
94 Home Program Dialysis	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			94
95 Ambulance Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			95
96 Durable Medical Equipment-Rented	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			96
97 Durable Medical Equipment-Sold	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			97
98 Other Reimbursable (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			98
99 Outpatient Rehabilitation Provider (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			99
100 Interns-Resident Service (not approd. tching prgm.)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			100
101 Home Health Agency	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			101
SPECIAL PURPOSE COST CENTERS									
105 Kidney Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			105
106 Heart Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			106
107 Liver Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			107
108 Lung Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			108
109 Pancreas Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			109
110 Intestinal Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			110
111 Islet Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			111
112 Other Organ Acquisition (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			112
115 Ambulatory Surgical Center (Distinct Part)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			115
116 Hospice	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			116
117 Other Special Purpose (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			117
118 SUBTOTALS (sum of lines 1-117)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			118
NONREIMBURSABLE COST CENTERS									
190 Gift, Flower, Coffee Shop, & Canteen	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			190
191 Research	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			191
192 Physicians' Private Offices	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			192
193 Nonpaid Workers	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			193
194 Other Nonreimbursable (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			194
200 Cross foot adjustments									200
201 Negative cost centers									201
202 Cost to be allocated (per Worksheet B, Part I)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			202
203 Unit cost multiplier (Worksheet B, Part I)	9(4),9(6)	9(4),9(6)	9(4),9(6)	9(4),9(6)	9(4),9(6)	9(4),9(6)			203
204 Cost to be allocated (per Worksheet B, Part II)									204
205 Unit cost multiplier (Worksheet B, Part II)	9(4),9(6)	9(4),9(6)	9(4),9(6)	9(4),9(6)	9(4),9(6)	9(4),9(6)			205

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4020)

Rev. 2

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08-11

FORM CMS-2552-10

4090 (Cont.)

COST ALLOCATION - GENERAL SERVICE COSTS

PROVIDER CCN:

PERIOD:  
FROM \_\_\_\_\_  
TO \_\_\_\_\_WORKSHEET B,  
PART I

COST CENTER DESCRIPTIONS	NET EXPENSES FOR COST ALLOCATION (from Wkst. A col. 7)	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS	SUBTOTAL (cols. 0-4)	ADMINIS- TRATIVE & GENERAL	MAIN- TENANCE & REPAIRS	OPERATION OF PLANT	
		BLDGs. & FIXTURES	MOVABLE EQUIPMENT						
GENERAL SERVICE COST CENTERS									
1 Capital Related Costs-Buildings and Fixtures	-9(11)								1
2 Capital Related Costs-Movable Equipment	-9(11)	-9(11)							2
4 Employee Benefits	-9(11)	-9(11)	-9(11)	-9(11)					4
5 Administrative and General	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)			5
6 Maintenance and Repairs	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)		6
7 Operation of Plant	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	7
8 Laundry and Linen Service	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	8
9 Housekeeping	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9
10 Dietary	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	10
11 Cafeteria	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	11
12 Maintenance of Personnel	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	12
13 Nursing Administration	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	13
14 Central Services and Supply	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	14
15 Pharmacy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	15
16 Medical Records & Medical Records Library	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	16
17 Social Service	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	17
18 Other General Service (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	18
19 Nonphysician Anesthetists	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	19
20 Nursing School	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	20
21 Interns & Res. Service-Salary & Fringes (Approved)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	21
22 Interns & Res. Other Program Costs (Approved)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	22
23 Paramedical Education Program (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	23
INPATIENT ROUTINE SERVICE COST CENTERS									
30 Adults and Pediatrics (General Routine Care)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	30
31 Intensive Care Unit	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	31
32 Coronary Care Unit	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	32
33 Burn Intensive Care Unit	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	33
34 Surgical Intensive Care Unit	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	34
35 Other Special Care Unit (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	35
40 Subprovider IPF	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	40
41 Subprovider IRF	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	41
42 Subprovider (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	42
43 Nursery	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	43
44 Skilled Nursing Facility	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	44
45 Nursing Facility	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	45
46 Other Long Term Care	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	46

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4020)

Rev. 2

40-535

4090 (Cont.)		FORM CMS-2552-10				08-11		
COST ALLOCATION - GENERAL SERVICE COSTS				PROVIDER CCV:		PERIOD: FROM TO		WORKSHEET B, PART I
COST CENTER DESCRIPTIONS	NET EXPENSES FOR COST ALLOCATION (From Wkst. A col. 7)	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS	SUBTOTAL (cols. 0-4)	ADMINISTRATIVE & GENERAL	MAINTENANCE & REPAIRS	OPERATION OF PLANT
		BLDGs. & FIXTURES	MOVABLE EQUIPMENT					
	0	1	2	4	4A	5	6	7
<b>ANCILLARY SERVICE COST CENTERS</b>								
50 Operating Room	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
51 Recovery Room	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
52 Labor Room and Delivery Room	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
53 Anesthesiology	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
54 Radiology-Diagnostic	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
55 Radiology-Therapeutic	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
56 Radiotopes	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
57 Computed Tomography (CT) Scan	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
58 Magnetic Resonance Imaging (MRI)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
59 Cardiac Catheterization	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
60 Laboratory	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
61 PBP Clinical Laboratory Services-Program Only	-9(11)							
62 Whole Blood & Packed Red Blood Cells	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
63 Blood Storing, Processing, & Trans.	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
64 Intravenous Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
65 Respiratory Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
66 Physical Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
67 Occupational Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
68 Speech Pathology	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
69 Electrocardiology	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
70 Electroencephalography	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
71 Medical Supplies Charged to Patients	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
72 Implantable Devices Charged to Patients	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
73 Drugs Charged to Patients	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
74 Renal Dialysis	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
75 ASC (Non-Distinct Part)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
76 Other Ancillary (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
<b>OUTPATIENT SERVICE COST CENTERS</b>								
88 Rural Health Clinic (RHC)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
89 Federally Qualified Health Center (FQHC)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
90 Clinic	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
91 Emergency	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
92 Observation Beds								
93 Other Outpatient Service (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4020)

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Rev. 2

08-11		FORM CMS-2552-10					4090 (Cont.)	
COST ALLOCATION - GENERAL SERVICE COSTS				PROVIDER CCY:		PERIOD: FROM _____ TO _____		WORKSHEET B, PART I
COST CENTER DESCRIPTIONS	NET EXPENSES FOR COST ALLOCATION (from Wkst. A col. 7)	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS	SUBTOTAL (cols. 0-4)	ADMINIS- TRATIVE & GENERAL	MAIN- TENANCE & REPAIRS	OPERATION OF PLANT
		BLDGs. & FIXTURES	MOVABLE EQUIPMENT					
	0	1	2	4	4A	5	6	7
<b>OTHER REIMBURSABLE COST CENTERS</b>								
94 Home Program Dialysis	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
95 Ambulance Services	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
96 Durable Medical Equipment-Rented	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
97 Durable Medical Equipment-Sold	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
98 Other Reimbursable (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
99 Outpatient Rehabilitation Provider (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
100 Intern-Resident Service (not approd. tching prgm.)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
101 Home Health Agency	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
<b>SPECIAL PURPOSE COST CENTERS</b>								
105 Kidney Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
106 Heart Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
107 Liver Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
108 Lung Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
109 Pancreas Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
110 Intestinal Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
111 Islet Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
112 Other Organ Acquisition (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
115 Ambulatory Surgical Center (Distinct Part)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
116 Hospice	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
117 Other Special Purpose (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
118 SUBTOTALS (sum of lines 1-117)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
<b>NONREIMBURSABLE COST CENTERS</b>								
190 Gift, Flower, Coffee Shop, & Canteen	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
191 Research	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
192 Physicians' Private Offices	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
193 Nonpaid Workers	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
194 Other Nonreimbursable (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
200 Cross Foot Adjustments								
201 Negative Cost Centers		-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
202 TOTAL (sum lines 118-201)		-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4020)

Rev. 2

40-537

4090 (Cont.)

FORM CMS-2552-10

08-11 08-1

COST ALLOCATION - GENERAL SERVICE COSTS

PROVIDER CCN:

PERIOD:

FROM

TO

WORKSHEET B, COST

PART I

COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	CAFETERIA	MAINTENANCE OF PERSONNEL	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE		
	8	9	10	11	12	13	14	15	16	17		
GENERAL SERVICE COST CENTERS												
1 Capital Related Costs-Buildings and Fixtures											1	1
2 Capital Related Costs-Movable Equipment											2	2
4 Employee Benefits											4	4
5 Administrative and General											5	5
6 Maintenance and Repairs											6	6
7 Operation of Plant											7	7
8 Laundry and Linen Service	-9(11)										8	8
9 Housekeeping	-9(11)	-9(11)									9	9
10 Dietary	-9(11)	-9(11)	-9(11)								10	10
11 Cafeteria	-9(11)	-9(11)	-9(11)	-9(11)							11	11
12 Maintenance of Personnel	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)						12	12
13 Nursing Administration	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)					13	13
14 Central Services and Supply	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)				14	14
15 Pharmacy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)			15	15
16 Medical Records & Medical Records Library	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)		16	16
17 Social Service	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	17	17
18 Other General Service (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	18	18
19 Nonphysician Anesthetists	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	19	19
20 Nursing School	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	20	20
21 Intern & Res. Service-Salary & Fringes (Approved)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	21	21
22 Intern & Res. Other Program Costs (Approved)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	22	22
23 Paramedical Education Program (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	23	23
INPATIENT ROUTINE SERVICE COST CENTERS												
30 Adults and Pediatrics (General Routine Care)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	30	30
31 Intensive Care Unit	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	31	31
32 Coronary Care Unit	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	32	32
33 Burn Intensive Care Unit	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	33	33
34 Surgical Intensive Care Unit	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	34	34
35 Other Special Care Unit (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	35	35
40 Subprovider IPF	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	40	40
41 Subprovider IPF	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	41	41
42 Subprovider (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	42	42
43 Nursery	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	43	43
44 Skilled Nursing Facility	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	44	44
45 Nursing Facility	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	45	45
46 Other Long Term Care	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	46	46

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08-11		FORM CMS-2552-10										4090 (Cont.) 4090	
COST ALLOCATION - GENERAL SERVICE COSTS		PROVIDER CCN:						PERIOD: FROM _____ TO _____		WORKSHEET B, COST PART I			
COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	CAFETERIA	MAINTENANCE OF PERSONNEL	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE			
	8	9	10	11	12	13	14	15	16	17			
ANCILLARY SERVICE COST CENTERS													
50 Operating Room	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	50 50		
51 Recovery Room	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	51 51		
52 Labor Room and Delivery Room	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	52 52		
53 Anesthesiology	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	53 53		
54 Radiology-Diagnostic	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	54 54		
55 Radiology-Therapeutic	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	55 55		
56 Radiosotope	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	56 56		
57 Computed Tomography (CT) Scan	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	57 57		
58 Magnetic Resonance Imaging (MRI)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	58 58		
59 Cardiac Catheterization	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	59 59		
60 Laboratory	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	60 60		
61 PBP Clinical Laboratory Services-Program Only											61 61		
62 Whole Blood & Packed Red Blood Cells	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	62 62		
63 Blood Storing, Processing, & Trans.	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	63 63		
64 Intravenous Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	64 64		
65 Respiratory Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	65 65		
66 Physical Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	66 66		
67 Occupational Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	67 67		
68 Speech Pathology	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	68 68		
69 Electrocardiology	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	69 69		
70 Electroencephalography	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	70 70		
71 Medical Supplies Charged to Patients	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	71 71		
72 Implantable Devices Charged to Patients	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	72 72		
73 Drugs Charged to Patients	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	73 73		
74 Renal Dialysis	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	74 74		
75 ASC (Non-Distinct Part)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	75 75		
76 Other Ancillary (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	76 76		
OUTPATIENT SERVICE COST CENTERS													
88 Rural Health Clinic (RHC)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	88 88		
89 Federally Qualified Health Center (FQHC)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	89 89		
90 Clinic	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	90 90		
91 Emergency	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	91 91		
92 Observation Beds											92 92		
93 Other Outpatient Service (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	93 93		

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FORM CMS-2552-10

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COST ALLOCATION - GENERAL SERVICE COSTS

PROVIDER CCN:

PERIOD  
FROM \_\_\_\_\_  
TO \_\_\_\_\_

WORKSHEET B,  
PART I COST

COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	CAFETERIA	MAINTENANCE OF PERSONNEL	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
	8	9	10	11	12	13	14	15	16	17	
OTHER REIMBURSABLE COST CENTERS											
94 Home Program Dialysis	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	94 94
95 Ambulance Services	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	95 95
96 Durable Medical Equipment-Rented	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	96 96
97 Durable Medical Equipment-Sold	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	97 97
98 Other Reimbursable (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	98 98
99 Outpatient Rehabilitation Provider (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	99 99
100 Intern-Resident Service (not approved program)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	100 100
101 Home Health Agency	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	101 101
SPECIAL PURPOSE COST CENTERS											
105 Kidney Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	105 105
106 Heart Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	106 106
107 Liver Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	107 107
108 Lung Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	108 108
109 Pancreas Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	109 109
110 Intestinal Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	110 110
111 Islet Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	111 111
112 Other Organ Acquisition (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	112 112
115 Ambulatory Surgical Center (Distinct Part)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	115 115
116 Hospice	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	116 116
117 Other Special Purpose (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	117 117
118 SUBTOTALS (sum of lines 1-117)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	118 118
NONREIMBURSABLE COST CENTERS											
190 Gift, Flower, Coffee Shop, & Canteen	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	190 190
191 Research	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	191 191
192 Physicians' Private Offices	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	192 192
193 Nonpaid Workers	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	193 193
194 Other Nonreimbursable (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	194 194
200 Cross Foot Adjustments											200 200
201 Negative Cost Centers	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	201 201
202 TOTAL (sum lines 118-201)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	202 202

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FORM CMS-2552-10										4090 (Cont.)
ALLOCATION - GENERAL SERVICE COSTS					PROVIDER CCY:	PERIOD: FROM _____ TO _____		WORKSHEET B, PART I		
COST CENTER DESCRIPTIONS	OTHER GENERAL SERVICE	NON- PHYSICIAN ANES- THETISTS	NURSING SCHOOL	INTERNS & RESIDENTS SALARY AND FRINGES	INTERNS & RESIDENTS PROGRAM COSTS	PARAMEDICAL EDUCATION (SPECIFY)	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL	
	18	19	20	21	22	23	24	25	26	
GENERAL SERVICE COST CENTERS										
Capital Related Costs-Buildings and Fixtures										
Capital Related Costs-Movable Equipment										
Employee Benefits										
Administrative and General										
Maintenance and Repairs										
Operation of Plant										
Laundry and Linen Service										
Housekeeping										
Dietary										
Cafeteria										
Maintenance of Personnel										
Nursing Administration										
Central Services and Supply										
Pharmacy										
Medical Records & Medical Records Library										
Social Service										
Other General Service (specify)	-9(11)									
Nonphysician Anesthetists	-9(11)	-9(11)								
Nursing School	-9(11)		-9(11)							
Intern & Res. Service-Salary & Fringes (Approved)	-9(11)			-9(11)						
Intern & Res. Other Program Costs (Approved)	-9(11)				-9(11)					
Paramedical Education Program (specify)	-9(11)					-9(11)				
INPATIENT ROUTINE SERVICE COST CENTERS										
Adults and Pediatrics (General Routine Care)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	
Intensive Care Unit	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	
Coronary Care Unit	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	
Burn Intensive Care Unit	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	
Surgical Intensive Care Unit	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	
Other Special Care Unit (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	
Subprovider IPF	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	
Subprovider IRF	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	
Subprovider (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	
Nursery	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	
Skilled Nursing Facility	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	
Nursing Facility	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	
Other Long Term Care	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	

1 CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4020)

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FORM CMS-2552-10							08-11		
ALLOCATION - GENERAL SERVICE COSTS							PERIOD: FROM _____ TO _____	WORKSHEET B, PART I	
COST CENTER DESCRIPTIONS	OTHER GENERAL SERVICE	NON- PHYSICIAN ANES- THETISTS	NURSING SCHOOL	INTERNS & RESIDENTS SALARY AND FRINGES	INTERNS & RESIDENTS PROGRAM COSTS	PARAMEDICAL EDUCATION (SPECIFY)	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL
	18	19	20	21	22	23	24	25	26
ANCILLARY SERVICE COST CENTERS									
Operating Room	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Recovery Room	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Labor Room and Delivery Room	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Anesthesiology	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Radiology-Diagnostic	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Radiology-Therapeutic	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Radioisotopes	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Computed Tomography (CT) Scan	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Magnetic Resonance Imaging (MRI)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Cardiac Catheterization	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Laboratory	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
PBP Clinical Laboratory Services-Program Only									
Whole Blood & Packed Red Blood Cells	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Blood Storing, Processing, & Trans.	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Intravenous Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Respiratory Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Physical Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Occupational Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Speech Pathology	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Electrocardiology	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Electroencephalography	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Medical Supplies Charged to Patients	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Implantable Devices Charged to Patients	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Drugs Charged to Patients	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Renal Dialysis	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
ASC (Non-Distinct Part)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Other Ancillary (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
OUTPATIENT SERVICE COST CENTERS									
Rural Health Clinic (RHC)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Federally Qualified Health Center (FQHC)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Clinic	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Emergency	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
Observation Beds								-9(11)	
Other Outpatient Service (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)

[CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4020)]



FORM CMS-2552-10										4090 (Cont.)
1 ALLOCATION - GENERAL SERVICE COSTS					PROVIDER CCN:		PERIOD: FROM _____ TO _____		WORKSHEET B, PART I	
COST CENTER DESCRIPTIONS	OTHER GENERAL SERVICE	NON- PHYSICIAN ANES- THETISTS	NURSING SCHOOL	INTERNS & RESIDENTS SALARY AND FRINGES	INTERNS & RESIDENTS PROGRAM COSTS	PARAMEDICAL EDUCATION (SPECIFY)	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL	
	18	19	20	21	22	23	24	25	26	
<b>OTHER REIMBURSABLE COST CENTERS</b>										
Home Program Dialysis	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	94
Ambulance Services	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	95
Durable Medical Equipment-Rented	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	96
Durable Medical Equipment-Sold	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	97
Other Reimbursable (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	98
Outpatient Rehabilitation Provider (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	99
Interim-Resident Service (not approved, tching, prgm.)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	100
Home Health Agency	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	101
<b>SPECIAL PURPOSE COST CENTERS</b>										
Kidney Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	105
Heart Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	106
Liver Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	107
Lung Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	108
Pancreas Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	109
Intestinal Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	110
Islet Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	111
Other Organ Acquisition (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	112
Ambulatory Surgical Center (Distinct Part)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	115
Hospice	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	116
Other Special Purpose (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	117
SUBTOTALS (sum of lines 1-117)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	118
<b>NONREIMBURSABLE COST CENTERS</b>										
Gift, Flower, Coffee Shop, & Canteen	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	190
Research	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	191
Physicians' Private Offices	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	192
Nonpaid Workers	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	193
Other Nonreimbursable (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	194
Cross Foot Adjustments		-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)		-9(11)	200
Negative Cost Centers	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	201
TOTAL (sum lines 118-201)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	202

1 CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4020)

4090 (Cont.)

FORM CMS-2552-10

08-11

ALLOCATION OF CAPITAL-RELATED COSTS

PROVIDER CCM:

PERIOD:

FROM

TO

WORKSHEET B,  
PART II

COST CENTER DESCRIPTIONS	DIRECTLY ASSIGNED NEW CAPITAL RELATED COSTS	CAPITAL RELATED COSTS		SUBTOTAL (sum of (cols. 0-2)	EMPLOYEE BENEFITS	ADMINIS- TRATIVE & GENERAL	MAIN- TENANCE & REPAIRS	OPERATION OF PLANT	
		BLDG. & FIXTURES	MOVABLE EQUIPMENT						
	0	1	2	2A	4	5	6	7	
GENERAL SERVICE COST CENTERS									
1 Capital Related Costs-Buildings and Fixtures									1
2 Capital Related Costs-Movable Equipment									2
4 Employee Benefits	9(11)	-9(11)	-9(11)	-9(11)	-9(11)				4
5 Administrative and General	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)			5
6 Maintenance and Repairs	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)		6
7 Operation of Plant	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	7
8 Laundry and Linen Service	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	8
9 Housekeeping	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9
10 Dietary	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	10
11 Cafeteria	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	11
12 Maintenance of Personnel	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	12
13 Nursing Administration	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	13
14 Central Services and Supply	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	14
15 Pharmacy	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	15
16 Medical Records & Medical Records Library	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	16
17 Social Service	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	17
18 Other General Service (specify)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	18
19 Nonphysician Anesthetists	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	19
20 Nursing School	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	20
21 Intern & Res. Service-Salary & Fringes (Approved)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	21
22 Intern & Res. Other Program Costs (Approved)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	22
23 Paramedical Education Program (specify)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	23
INPATIENT ROUTINE SERVICE COST CENTERS									
30 Adults and Pediatrics (General Routine Care)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	30
31 Intensive Care Unit	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	31
32 Coronary Care Unit	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	32
33 Burn Intensive Care Unit	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	33
34 Surgical Intensive Care Unit	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	34
35 Other Special Care Unit (specify)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	35
40 Subprovider IPF	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	40
41 Subprovider IPF	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	41
42 Subprovider (specify)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	42
43 Nursery	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	43
44 Skilled Nursing Facility	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	44
45 Nursing Facility	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	45
46 Other Long Term Care	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	46

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4021)

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08-11		FORM CMS-2552-10				4090 (Cont.)			
ALLOCATION OF CAPITAL-RELATED COSTS				PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET B, PART II			
COST CENTER DESCRIPTIONS	DIRECTLY ASSIGNED NEW CAPITAL RELATED COSTS	CAPITAL RELATED COSTS		SUBTOTAL (sum of (cols. 0-2))	EMPLOYEE BENEFITS	ADMINIS- TRATIVE & GENERAL	MAIN- TENANCE & REPAIRS	OPERATION OF PLANT	
	0	BLDGs. & FIXTURES	MOVABLE EQUIPMENT						2A
ANCILLARY SERVICE COST CENTERS									
50 Operating Room	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	50
51 Recovery Room	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	51
52 Labor Room and Delivery Room	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	52
53 Anesthesiology	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	53
54 Radiology-Diagnostic	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	54
55 Radiology-Therapeutic	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	55
56 Radioisotope	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	56
57 Computed Tomography (CT) Scan	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	57
58 Magnetic Resonance Imaging (MRI)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	58
59 Cardiac Catheterization	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	59
60 Laboratory	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	60
61 PBP Clinical Laboratory Services-Program Only									61
62 Whole Blood & Packed Red Blood Cells	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	62
63 Blood Storing, Processing, & Trans.	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	63
64 Intravenous Therapy	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	64
65 Respiratory Therapy	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	65
66 Physical Therapy	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	66
67 Occupational Therapy	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	67
68 Speech Pathology	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	68
69 Electrocardiology	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	69
70 Electroencephalography	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	70
71 Medical Supplies Charged to Patients	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	71
72 Implantable Devices Charged to Patients	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	72
73 Drugs Charged to Patients	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	73
74 Renal Dialysis	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	74
75 ASC (Non-Distinct Part)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	75
76 Other Ancillary (specify)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	76
OUTPATIENT SERVICE COST CENTERS									
88 Rural Health Clinic (RHC)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	88
89 Federally Qualified Health Center (FQHC)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	89
90 Clinic	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	90
91 Emergency	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	91
92 Observation Beds									92
93 Other Outpatient Service (specify)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	93

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4090 (Cont.)				FORM CMS-2552-10				08-11	
ALLOCATION OF CAPITAL-RELATED COSTS				PROVIDER CCM		PERIOD: FROM _____ TO _____		WORKSHEET B, PART II	
COST CENTER DESCRIPTIONS	DIRECTLY ASSIGNED NEW CAPITAL RELATED COSTS	CAPITAL RELATED COSTS		SUBTOTAL (sum of (cols. 0-2))	EMPLOYEE BENEFITS	ADMINIS- TRATIVE & GENERAL	MAINT- TENANCE & REPAIRS	OPERATION OF PLANT	
		BLDGs. & FIXTURES	MOVABLE EQUIPMENT						
	0	1	2	2A	4	5	6	7	
<b>OTHER REIMBURSABLE COST CENTERS</b>									
94 Home Program Dialysis	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	94
95 Ambulance Services	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	95
96 Durable Medical Equipment-Rented	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	96
97 Durable Medical Equipment-Sold	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	97
98 Other Reimbursable (specify)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	98
99 Outpatient Rehabilitation Provider (specify)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	99
100 Intern-Resident Service (not appro. tching prgm.)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	100
101 Home Health Agency	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	101
<b>SPECIAL PURPOSE COST CENTERS</b>									
105 Kidney Acquisition	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	105
106 Heart Acquisition	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	106
107 Liver Acquisition	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	107
108 Lung Acquisition	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	108
109 Pancreas Acquisition	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	109
110 Intestinal Acquisition	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	110
111 Islet Acquisition	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	111
112 Other Organ Acquisition (specify)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	112
115 Ambulatory Surgical Center (Distinct Part)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	115
116 Hospice	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	116
117 Other Special Purpose (specify)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	117
118 SUBTOTALS (sum of lines 1-117)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	118
<b>NONREIMBURSABLE COST CENTERS</b>									
190 Gift, Flower, Coffee Shop, & Canteen	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	190
191 Research	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	191
192 Physicians' Private Offices	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	192
193 Nonpaid Workers	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	193
194 Other Nonreimbursable (specify)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	194
200 Cross Foot Adjustments									200
201 Negative Cost Centers		-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	201
202 TOTAL (sum lines 118-201)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	202

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4090 (Cont.)

ALLOCATION OF CAPITAL-RELATED COSTS

PROVIDER: CCN:

PERIOD:

FROM

TO

WORKSHEET B,  
PART II

COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	CAFETERIA	MAIN- TENANCE OF PERSONNEL	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
	8	9	10	11	12	13	14	15	16	17	
GENERAL SERVICE COST CENTERS											
1 Capital Related Costs-Buildings and Fixtures											1
2 Capital Related Costs-Movable Equipment											2
4 Employee Benefits											4
5 Administrative and General											5
6 Maintenance and Repairs											6
7 Operation of Plant											7
8 Laundry and Linen Service	-9(11)										8
9 Housekeeping	-9(11)	-9(11)									9
10 Dietary	-9(11)	-9(11)	-9(11)								10
11 Cafeteria	-9(11)	-9(11)	-9(11)	-9(11)							11
12 Maintenance of Personnel	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)						12
13 Nursing Administration	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)					13
14 Central Services and Supply	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)				14
15 Pharmacy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)			15
16 Medical Records & Medical Records Library	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)		16
17 Social Service	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	17
18 Other General Service (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	18
19 Nonphysician Anesthetists	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	19
20 Nursing School	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	20
21 Intern & Res. Service-Salary & Fringes (Approved)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	21
22 Intern & Res. Other Program Costs (Approved)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	22
23 Paramedical Education Program (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	23
INPATIENT ROUTINE SERVICE COST CENTERS											
30 Adults and Pediatrics (General Routine Care)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	30
31 Intensive Care Unit	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	31
32 Coronary Care Unit	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	32
33 Burn Intensive Care Unit	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	33
34 Surgical Intensive Care Unit	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	34
35 Other Special Care Unit (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	35
40 Subprovider IPF	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	40
41 Subprovider IPF	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	41
42 Subprovider (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	42
43 Nursery	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	43
44 Skilled Nursing Facility	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	44
45 Nursing Facility	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	45
46 Other Long Term Care	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	46

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4090 (Cont.)				FORM CMS-2552-10				08-11			
ALLOCATION OF CAPITAL-RELATED COSTS				PROVIDER CCN:				PERIOD: FROM _____ TO _____		WORKSHEET B, PART II	
COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	CAFETERIA	MAIN- TENANCE OF PERSONNEL	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
	8	9	10	11	12	13	14	15	16	17	
<b>ANCILLARY SERVICE COST CENTERS</b>											
50 Operating Room	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	50
51 Recovery Room	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	51
52 Labor Room and Delivery Room	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	52
53 Anesthesiology	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	53
54 Radiology-Diagnostic	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	54
55 Radiology-Therapeutic	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	55
56 Radioisotope	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	56
57 Computed Tomography (CT) Scan	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	57
58 Magnetic Resonance Imaging (MRI)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	58
59 Cardiac Catheterization	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	59
60 Laboratory	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	60
61 PBP Clinical Laboratory Services-Program Only											61
62 Whole Blood & Packed Red Blood Cells	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	62
63 Blood Storing, Processing, & Trans.	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	63
64 Intravenous Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	64
65 Respiratory Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	65
66 Physical Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	66
67 Occupational Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	67
68 Speech Pathology	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	68
69 Electrocardiology	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	69
70 Electroencephalography	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	70
71 Medical Supplies Charged to Patients	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	71
72 Implantable Devices Charged to Patients	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	72
73 Drugs Charged to Patients	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	73
74 Renal Dialysis	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	74
75 ASC (Non-Distinct Part)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	75
76 Other Ancillary (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	76
<b>OUTPATIENT SERVICE COST CENTERS</b>											
88 Rural Health Clinic (RHC)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	88
89 Federally Qualified Health Center (FQHC)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	89
90 Clinic	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	90
91 Emergency	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	91
92 Observation Beds											92
93 Other Outpatient Service (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	93

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ALLOCATION OF CAPITAL-RELATED COSTS		PROVIDER CCN:					PERIOD: FROM _____ TO _____		WORKSHEET B, PART II				
COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	CAFETERIA	MAINTENANCE OF PERSONNEL	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE			
	8	9	10	11	12	13	14	15	16	17			
OTHER REIMBURSABLE COST CENTERS													
94 Home Program Dialysis	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	94		
95 Ambulance Services	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	95		
96 Durable Medical Equipment-Rented	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	96		
97 Durable Medical Equipment-Sold	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	97		
98 Other Reimbursable (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	98		
99 Outpatient Rehabilitation Provider (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	99		
100 Intern-Resident Service (not approd. tching prgm.)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	100		
101 Home Health Agency	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	101		
SPECIAL PURPOSE COST CENTERS													
105 Kidney Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	105		
106 Heart Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	106		
107 Liver Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	107		
108 Lung Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	108		
109 Pancreas Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	109		
110 Intestinal Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	110		
111 Islet Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	111		
112 Other Organ Acquisition (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	112		
115 Ambulatory Surgical Center (Distinct Part)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	115		
116 Hospice	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	116		
117 Other Special Purpose (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	117		
118 SUBTOTALS (sum of lines 1-117)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	118		
NONREIMBURSABLE COST CENTERS													
190 Gift, Flower, Coffee Shop, & Canteen	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	190		
191 Research	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	191		
192 Physicians' Private Offices	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	192		
193 Nonpaid Workers	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	193		
194 Other Nonreimbursable (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	194		
200 Cross Foot Adjustments											200		
201 Negative Cost Centers	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	201		
202 TOTAL (sum lines 118-201)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	202		

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4021)  
Rev. 2

40-549

4090 (Cont.)

FORM CMS-2552-10

08-11

## ALLOCATION OF CAPITAL-RELATED COSTS

PROVIDER CCY:

PERIOD:

FROM

TO

WORKSHEET B,

PART II

COST CENTER DESCRIPTIONS	OTHER GENERAL SERVICE	NON- PHYSICIAN ANES- THETISTS	NURSING SCHOOL	INTERNS & RESIDENTS SALARY AND FRINGES	INTERNS & RESIDENTS PROGRAM COSTS	PARAMEDICAL EDUCATION (SPECIFY)	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL
	18	19	20	21	22	23	24	25	26
GENERAL SERVICE COST CENTERS									
1 Capital Related Costs-Buildings and Fixtures									1
2 Capital Related Costs-Movable Equipment									2
4 Employee Benefits									4
5 Administrative and General									5
6 Maintenance and Repairs									6
7 Operation of Plant									7
8 Laundry and Linen Service									8
9 Housekeeping									9
10 Dietary									10
11 Cafeteria									11
12 Maintenance of Personnel									12
13 Nursing Administration									13
14 Central Services and Supply									14
15 Pharmacy									15
16 Medical Records & Medical Records Library									16
17 Social Service									17
18 Other General Service (specify)	-9(11)								18
19 Nonphysician Anesthetists	-9(11)	-9(11)							19
20 Nursing School	-9(11)		-9(11)						20
21 Intern & Res. Service-Salary & Fringes (Approved)	-9(11)			-9(11)					21
22 Intern & Res. Other Program Costs (Approved)	-9(11)				-9(11)				22
23 Paramedical Education Program (specify)	-9(11)					-9(11)			23
INPATIENT ROUTINE SERVICE COST CENTERS									
30 Adults and Pediatrics (General Routine Care)	-9(11)						-9(11)	-9(11)	9(11)
31 Intensive Care Unit	-9(11)						-9(11)	-9(11)	9(11)
32 Coronary Care Unit	-9(11)						-9(11)	-9(11)	9(11)
33 Burn Intensive Care Unit	-9(11)						-9(11)	-9(11)	9(11)
34 Surgical Intensive Care Unit	-9(11)						-9(11)	-9(11)	9(11)
35 Other Special Care Unit (specify)	-9(11)						-9(11)	-9(11)	9(11)
40 Subprovider IPF	-9(11)						-9(11)	-9(11)	9(11)
41 Subprovider IPF	-9(11)						-9(11)	-9(11)	9(11)
42 Subprovider (specify)	-9(11)						-9(11)	-9(11)	9(11)
43 Nursery	-9(11)						-9(11)	-9(11)	9(11)
44 Skilled Nursing Facility	-9(11)						-9(11)	-9(11)	9(11)
45 Nursing Facility	-9(11)						-9(11)	-9(11)	9(11)
46 Other Long Term Care	-9(11)						-9(11)	-9(11)	9(11)

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4021)

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Rev. 2



4090 (Cont.)

FORM CMS-2552-10

08-11

## ALLOCATION OF CAPITAL-RELATED COSTS

PROVIDER CCY:

PERIOD:

FROM

TO

WORKSHEET B,  
PART II

COST CENTER DESCRIPTIONS	OTHER GENERAL SERVICE	NON- PHYSICIAN ANES- THETISTS	NURSING SCHOOL	INTERNS & RESIDENTS SALARY AND FRINGES	INTERNS & RESIDENTS PROGRAM COSTS	PARAMEDICAL EDUCATION (SPECIFY)	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL
	18	19	20	21	22	23	24	25	26
GENERAL SERVICE COST CENTERS									
1 Capital Related Costs-Buildings and Fixtures									1
2 Capital Related Costs-Movable Equipment									2
4 Employee Benefits									4
5 Administrative and General									5
6 Maintenance and Repairs									6
7 Operation of Plant									7
8 Laundry and Linen Service									8
9 Housekeeping									9
10 Dietary									10
11 Cafeteria									11
12 Maintenance of Personnel									12
13 Nursing Administration									13
14 Central Services and Supply									14
15 Pharmacy									15
16 Medical Records & Medical Records Library									16
17 Social Service									17
18 Other General Service (specify)	-9(11)								18
19 Nonphysician Anesthetists	-9(11)	-9(11)							19
20 Nursing School	-9(11)		-9(11)						20
21 Intern & Res. Service-Salary & Fringes (Approved)	-9(11)			-9(11)					21
22 Intern & Res. Other Program Costs (Approved)	-9(11)				-9(11)				22
23 Paramedical Education Program (specify)	-9(11)					-9(11)			23
INPATIENT ROUTINE SERVICE COST CENTERS									
30 Adults and Pediatrics (General Routine Care)	-9(11)						-9(11)	-9(11)	9(11)
31 Intensive Care Unit	-9(11)						-9(11)	-9(11)	9(11)
32 Coronary Care Unit	-9(11)						-9(11)	-9(11)	9(11)
33 Burn Intensive Care Unit	-9(11)						-9(11)	-9(11)	9(11)
34 Surgical Intensive Care Unit	-9(11)						-9(11)	-9(11)	9(11)
35 Other Special Care Unit (specify)	-9(11)						-9(11)	-9(11)	9(11)
40 Subprovider IPF	-9(11)						-9(11)	-9(11)	9(11)
41 Subprovider IPF	-9(11)						-9(11)	-9(11)	9(11)
42 Subprovider (specify)	-9(11)						-9(11)	-9(11)	9(11)
43 Nursery	-9(11)						-9(11)	-9(11)	9(11)
44 Skilled Nursing Facility	-9(11)						-9(11)	-9(11)	9(11)
45 Nursing Facility	-9(11)						-9(11)	-9(11)	9(11)
46 Other Long Term Care	-9(11)						-9(11)	-9(11)	9(11)

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4021)

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08-11		FORM CMS-2552-10						4090 (Cont.)	
ALLOCATION OF CAPITAL-RELATED COSTS						PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET B, PART II	
COST CENTER DESCRIPTIONS	OTHER GENERAL SERVICE 18	NON- PHYSICIAN ANES- THETISTS 19	NURSING SCHOOL 20	INTERNS & RESIDENTS SALARY AND FRINGES 21	INTERNS & RESIDENTS PROGRAM COSTS 22	PARAMEDICAL EDUCATION (SPECIFY) 23	SUBTOTAL 24	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS 25	TOTAL 26
ANCILLARY SERVICE COST CENTERS									
50 Operating Room	-9(11)						-9(11)	-9(11)	9(11)
51 Recovery Room	-9(11)						-9(11)	-9(11)	9(11)
52 Labor Room and Delivery Room	-9(11)						-9(11)	-9(11)	9(11)
53 Anesthesiology	-9(11)						-9(11)	-9(11)	9(11)
54 Radiology-Diagnostic	-9(11)						-9(11)	-9(11)	9(11)
55 Radiology-Therapeutic	-9(11)						-9(11)	-9(11)	9(11)
56 Radioisotope	-9(11)						-9(11)	-9(11)	9(11)
57 Computed Tomography (CT) Scan	-9(11)						-9(11)	-9(11)	9(11)
58 Magnetic Resonance Imaging (MRI)	-9(11)						-9(11)	-9(11)	9(11)
59 Cardiac Catheterization	-9(11)						-9(11)	-9(11)	9(11)
60 Laboratory	-9(11)						-9(11)	-9(11)	9(11)
61 PBP Clinical Laboratory Services-Program Only									
62 Whole Blood & Packed Red Blood Cells	-9(11)						-9(11)	-9(11)	9(11)
63 Blood Storing, Processing, & Trans.	-9(11)						-9(11)	-9(11)	9(11)
64 Intravenous Therapy	-9(11)						-9(11)	-9(11)	9(11)
65 Respiratory Therapy	-9(11)						-9(11)	-9(11)	9(11)
66 Physical Therapy	-9(11)						-9(11)	-9(11)	9(11)
67 Occupational Therapy	-9(11)						-9(11)	-9(11)	9(11)
68 Speech Pathology	-9(11)						-9(11)	-9(11)	9(11)
69 Electrocardiology	-9(11)						-9(11)	-9(11)	9(11)
70 Electroencephalography	-9(11)						-9(11)	-9(11)	9(11)
71 Medical Supplies Charged to Patients	-9(11)						-9(11)	-9(11)	9(11)
72 Implantable Devices Charged to Patients	-9(11)						-9(11)	-9(11)	9(11)
73 Drugs Charged to Patients	-9(11)						-9(11)	-9(11)	9(11)
74 Renal Dialysis	-9(11)						-9(11)	-9(11)	9(11)
75 ASC (Non-Distinct Part)	-9(11)						-9(11)	-9(11)	9(11)
76 Other Ancillary (specify)	-9(11)						-9(11)	-9(11)	9(11)
OUTPATIENT SERVICE COST CENTERS									
88 Rural Health Clinic (RHC)	-9(11)						-9(11)	-9(11)	9(11)
89 Federally Qualified Health Center (FQHC)	-9(11)						-9(11)	-9(11)	9(11)
90 Clinic	-9(11)						-9(11)	-9(11)	9(11)
91 Emergency	-9(11)						-9(11)	-9(11)	9(11)
92 Observation Beds								-9(11)	
93 Other Outpatient Service (specify)	-9(11)						-9(11)	-9(11)	9(11)

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4021)

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4090 (Cont.)

FORM CMS-2552-10

08-11

## ALLOCATION OF CAPITAL-RELATED COSTS

COST CENTER DESCRIPTIONS	PROVIDER CCM:						PERIOD: FROM _____ TO _____		WORKSHEET B, PART II	
	OTHER GENERAL SERVICE	NON- PHYSICIAN ANES- THETISTS	NURSING SCHOOL	INTERNS & RESIDENTS SALARY AND FRINGES	INTERNS & RESIDENTS PROGRAM COSTS	PARAMEDICAL EDUCATION (SPECIFY)	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL	
	18	19	20	21	22	23	24	25	26	
OTHER REIMBURSABLE COST CENTERS										
94 Home Program Dialysis	-9(11)						-9(11)	-9(11)	9(11)	94
95 Ambulance Services	-9(11)						-9(11)	-9(11)	9(11)	95
96 Durable Medical Equipment-Rented	-9(11)						-9(11)	-9(11)	9(11)	96
97 Durable Medical Equipment-Sold	-9(11)						-9(11)	-9(11)	9(11)	97
98 Other Reimbursable (specify)	-9(11)						-9(11)	-9(11)	9(11)	98
99 Outpatient Rehabilitation Provider (specify)	-9(11)						-9(11)	-9(11)	9(11)	99
100 Intern-Resident Service (not approd. tchng. prgm.)	-9(11)						-9(11)	-9(11)	9(11)	100
101 Home Health Agency	-9(11)						-9(11)	-9(11)	9(11)	101
SPECIAL PURPOSE COST CENTERS										
105 Kidney Acquisition	-9(11)						-9(11)	-9(11)	9(11)	105
106 Heart Acquisition	-9(11)						-9(11)	-9(11)	9(11)	106
107 Liver Acquisition	-9(11)						-9(11)	-9(11)	9(11)	107
108 Lung Acquisition	-9(11)						-9(11)	-9(11)	9(11)	108
109 Pancreas Acquisition	-9(11)						-9(11)	-9(11)	9(11)	109
110 Intestinal Acquisition	-9(11)						-9(11)	-9(11)	9(11)	110
111 Islet Acquisition	-9(11)						-9(11)	-9(11)	9(11)	111
112 Other Organ Acquisition (specify)	-9(11)						-9(11)	-9(11)	9(11)	112
115 Ambulatory Surgical Center (Distinct Part)	-9(11)						-9(11)	-9(11)	9(11)	115
116 Hospice	-9(11)						-9(11)	-9(11)	9(11)	116
117 Other Special Purpose (specify)	-9(11)						-9(11)	-9(11)	9(11)	117
118 SUBTOTALS (sum of lines 1-117)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	118
NONREIMBURSABLE COST CENTERS										
190 Gift, Flower, Coffee Shop, & Canteen	-9(11)						-9(11)	-9(11)	9(11)	190
191 Research	-9(11)						-9(11)	-9(11)	9(11)	191
192 Physicians' Private Offices	-9(11)						-9(11)	-9(11)	9(11)	192
193 Nonpaid Workers	-9(11)						-9(11)	-9(11)	9(11)	193
194 Other Nonreimbursable (specify)	-9(11)						-9(11)	-9(11)	9(11)	194
200 Cross Foot Adjustments		-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)		-9(11)	200
201 Negative Cost Centers		-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)		201
202 TOTAL (sum lines 118-201)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	202

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4021)  
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4090 (Cont.)

FORM CMS-2552-10

08-11

POST STEPDOWN ADJUSTMENTS

PROVIDER CEN:

PERIOD:

WORKSHEET B-2

1	DESCRIPTION	2	WORKSHEET		4	5
			PART	LINE NO.		
1	Adjustment for EPO costs in Renal Dialysis cost center	X(36)	1 9	74 9(3.99	-9(11)	1
2	Adjustment for EPO costs in Home Program Dialysis cost center	X(36)	1 9	94 9(3.99	-9(11)	2
3	Adjustment for ARANESP costs in Renal Dialysis cost center	X(36)	1 9	74 9(3.99	-9(11)	3
4	Adjustment for ARANESP costs in Home Program Dialysis cost ce	X(36)	1 9	94 9(3.99	-9(11)	4
5		X(36)	9	9(3.99	-9(11)	5
6		X(36)	9	9(3.99	-9(11)	6
7		X(36)	9	9(3.99	-9(11)	7
8		X(36)	9	9(3.99	-9(11)	8
9		X(36)	9	9(3.99	-9(11)	9
10		X(36)	9	9(3.99	-9(11)	10
11		X(36)	9	9(3.99	-9(11)	11
12		X(36)	9	9(3.99	-9(11)	12
13		X(36)	9	9(3.99	-9(11)	13
14		X(36)	9	9(3.99	-9(11)	14
15		X(36)	9	9(3.99	-9(11)	15
16		X(36)	9	9(3.99	-9(11)	16
17		X(36)	9	9(3.99	-9(11)	17
18		X(36)	9	9(3.99	-9(11)	18
19		X(36)	9	9(3.99	-9(11)	19
20		X(36)	9	9(3.99	-9(11)	20
21		X(36)	9	9(3.99	-9(11)	21
22		X(36)	9	9(3.99	-9(11)	22
23		X(36)	9	9(3.99	-9(11)	23
24		X(36)	9	9(3.99	-9(11)	24
25		X(36)	9	9(3.99	-9(11)	25
26		X(36)	9	9(3.99	-9(11)	26
27		X(36)	9	9(3.99	-9(11)	27
28		X(36)	9	9(3.99	-9(11)	28
29		X(36)	9	9(3.99	-9(11)	29
30		X(36)	9	9(3.99	-9(11)	30
31		X(36)	9	9(3.99	-9(11)	31
32		X(36)	9	9(3.99	-9(11)	32
33		X(36)	9	9(3.99	-9(11)	33
34		X(36)	9	9(3.99	-9(11)	34
35		X(36)	9	9(3.99	-9(11)	35
36		X(36)	9	9(3.99	-9(11)	36
37		X(36)	9	9(3.99	-9(11)	37
38		X(36)	9	9(3.99	-9(11)	38
39		X(36)	9	9(3.99	-9(11)	39
40		X(36)	9	9(3.99	-9(11)	40
41		X(36)	9	9(3.99	-9(11)	41
42		X(36)	9	9(3.99	-9(11)	42
43		X(36)	9	9(3.99	-9(11)	43
44		X(36)	9	9(3.99	-9(11)	44
45		X(36)	9	9(3.99	-9(11)	45
46		X(36)	9	9(3.99	-9(11)	46
47		X(36)	9	9(3.99	-9(11)	47
48		X(36)	9	9(3.99	-9(11)	48
49		X(36)	9	9(3.99	-9(11)	49
50		X(36)	9	9(3.99	-9(11)	50
51		X(36)	9	9(3.99	-9(11)	51
52		X(36)	9	9(3.99	-9(11)	52
53		X(36)	9	9(3.99	-9(11)	53
54		X(36)	9	9(3.99	-9(11)	54
55		X(36)	9	9(3.99	-9(11)	55
56		X(36)	9	9(3.99	-9(11)	56
57		X(36)	9	9(3.99	-9(11)	57
58		X(36)	9	9(3.99	-9(11)	58
59		X(36)	9	9(3.99	-9(11)	59

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-11, SECTION 4022)

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Rev. 2

Green - ECR HCRIS  
Purple HCRIS only

T2 - Received @ HFS 8/26/2011

## 7.1.3 C Worksheets

08-11		FORM CMS-2552-10							4090 (Cont.)			
COMPUTATION OF RATIO OF COSTS TO CHARGES							PROVIDER CCN:		PERIOD: FROM _____ TO _____		WORKSHEET C PART I	
COST CENTER DESCRIPTIONS	Total Cost (from Wkst. B, Part I, col. 26)	Therapy Limit Adj.	Costs			Charges			Cost or Other Ratio	TEFRA Inpatient Ratio	PPS Inpatient Ratio	
	1	2	Total Costs	RCE Dis- allowance	Total Costs	Inpatient	Outpatient	Total (column 6 + column 7)				
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>												
30 Adults and Pediatrics (General Routine Care)	-9(11)		-9(11)	-9(11)	-9(11)	9(11)		-9(11)				30
31 Intensive Care Unit	-9(11)		-9(11)	-9(11)	-9(11)	9(11)		-9(11)				31
32 Coronary Care Unit	-9(11)		-9(11)	-9(11)	-9(11)	9(11)		-9(11)				32
33 Burn Intensive Care Unit	-9(11)		-9(11)	-9(11)	-9(11)	9(11)		-9(11)				33
34 Surgical Intensive Care Unit	-9(11)		-9(11)	-9(11)	-9(11)	9(11)		-9(11)				34
35 Other Special Care (specify)	-9(11)		-9(11)	-9(11)	-9(11)	9(11)		-9(11)				35
40 Subprovider IPF	-9(11)		-9(11)	-9(11)	-9(11)	9(11)		-9(11)				40
41 Subprovider IPF	-9(11)		-9(11)	-9(11)	-9(11)	9(11)		-9(11)				41
42 Subprovider (Specify)	-9(11)		-9(11)	-9(11)	-9(11)	9(11)		-9(11)				42
43 Nursery	-9(11)		-9(11)	-9(11)	-9(11)	9(11)		-9(11)				43
44 Skilled Nursing Facility	-9(11)		-9(11)	-9(11)	-9(11)	9(11)		-9(11)				44
45 Nursing Facility	-9(11)		-9(11)	-9(11)	-9(11)	9(11)		-9(11)				45
46 Other Long Term Care	-9(11)		-9(11)	-9(11)	-9(11)	9(11)		-9(11)				46
<b>ANCILLARY SERVICE COST CENTERS</b>												
50 Operating Room	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	50
51 Recovery Room	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	51
52 Labor Room and Delivery Room	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	52
53 Anesthesiology	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	53
54 Radiology-Diagnostic	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	54
55 Radiology-Therapeutic	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	55
56 Radioisotope	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	56
57 Computed Tomography (CT) Scan	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	57
58 Magnetic Resonance Imaging (MRI)	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	58
59 Cardiac Catheterization	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	59
60 Laboratory	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	60
61 PBP Clinical Laboratory Services-Prgm. Only	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	61
62 Whole Blood & Packed Red Blood Cells	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	62
63 Blood Storing, Processing, & Trans.	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	63
64 Intravenous Therapy	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	64
65 Respiratory Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	65
66 Physical Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	66
67 Occupational Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	67
68 Speech Pathology	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	68

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTIONS 4023)

Rev. 2

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4090 (Cont.)

FORM CMS-2552-10

08-11

COMPUTATION OF RATIO OF COSTS TO CHARGES

PROVIDER CCV:

PERIOD:

FROM

TO

WORKSHEET C

PART I

COST CENTER DESCRIPTIONS	Total Cost (from Wkst. B, Part I, col. 26)	Therapy Limit Adj.	Costs			Charges			Cost or Other Ratio	TEFRA Inpatient Ratio	PPS Inpatient Ratio	
	1		Total Costs 3	RCE Dis- allowance 4	Total Costs 5	Inpatient 6	Outpatient 7	Total (column 6 + column 7) 8				
69 Electrocardiology	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	69
70 Electroencephalography	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	70
71 Medical Supplies Charged to Patients	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	71
72 Implantable Devices Charged to Patients	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	72
73 Drugs Charged to Patients	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	73
74 Renal Dialysis	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	74
75 ASC (Non-Distinct Part)	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	75
76 Other Ancillary (specify)	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	76
OUTPATIENT SERVICE COST CENTERS												
88 Rural Health Clinic (RHC)	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)				88
89 Federally Qualified Health Center (FQHC)	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)				89
90 Clinic	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	90
91 Emergency	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	91
92 Observation Beds (see instructions)	9(11)		-9(11)		-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	92
93 Other Outpatient Service (specify)	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	93
OTHER REIMBURSABLE COST CENTERS												
94 Home Program Dialysis	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	94
95 Ambulance Services	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	95
96 Durable Medical Equipment-Rented	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	96
97 Durable Medical Equipment-Sold	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	97
98 Other Reimbursable (specify)	-9(11)		-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	-9(11)	98
99 Outpatient Rehabilitation Provider (specify)	-9(11)		-9(11)		-9(11)	-9(11)	-9(11)	-9(11)				99
100 Intern-Resident Service (not apprv. tching prgm.)	-9(11)		-9(11)		-9(11)	-9(11)	-9(11)	-9(11)				100
101 Home Health Agency	-9(11)		-9(11)		-9(11)	-9(11)	-9(11)	-9(11)				101
SPECIAL PURPOSE COST CENTERS												
105 Kidney Acquisition	-9(11)		-9(11)		-9(11)	-9(11)	-9(11)	-9(11)				105
106 Heart Acquisition	-9(11)		-9(11)		-9(11)	-9(11)	-9(11)	-9(11)				106
107 Liver Acquisition	-9(11)		-9(11)		-9(11)	-9(11)	-9(11)	-9(11)				107
108 Lung Acquisition	-9(11)		-9(11)		-9(11)	-9(11)	-9(11)	-9(11)				108
109 Pancreas Acquisition	-9(11)		-9(11)		-9(11)	-9(11)	-9(11)	-9(11)				109
110 Intestinal Acquisition	-9(11)		-9(11)		-9(11)	-9(11)	-9(11)	-9(11)				110
111 Islet Acquisition	-9(11)		-9(11)		-9(11)	-9(11)	-9(11)	-9(11)				111
112 Other Organ Acquisition (specify)	-9(11)		-9(11)		-9(11)	-9(11)	-9(11)	-9(11)				112
115 Ambulatory Surgical Center (Distinct Part)	-9(11)		-9(11)		-9(11)	-9(11)	-9(11)	-9(11)				115
116 Hospice	-9(11)		-9(11)		-9(11)	-9(11)	-9(11)	-9(11)				116
117 Other Special Purpose (specify)	-9(11)		-9(11)		-9(11)	-9(11)	-9(11)	-9(11)				117
200 Subtotal (see instructions)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	-9(11)				200
201 Less Observation Beds	-9(11)		-9(11)		-9(11)							201
202 Total (see instructions)	9(11)		-9(11)		-9(11)	-9(11)	-9(11)	-9(11)				202

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTIONS 4023)

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FORM CMS-2552-10

4090 (Cont.)

CALCULATION OF OUTPATIENT SERVICE COST TO  
CHARGE RATIOS NET OF REDUCTIONS FOR MEDICAID ONLY[ ] Title V  
[ ] Title XIX

PROVIDER CCN:

PERIOD:  
FROM  
TOWORKSHEET C,  
PART II

Cost Center Descriptions	Total Cost (Wkst B, Part I, col. 26)	Capital Cost (Wkst B, Part II, col. 26)	Operating Cost Net of Capital Cost (col. 1 - col. 2)	Capital Reduction	Operating Cost Reduction Amount	Cost Net of Capital and Operating Cost Reduction	Total Charges (Worksheet C, Part I, column 8)	Outpatient Cost to Charge Ratio (col. 6 + col. 7)	
	1	2	3	4	5	6	7	8	
ANCILLARY SERVICE COST CENTERS									
50 Operating Room	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	50
51 Recovery Room	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	51
52 Labor Room and Delivery Room	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	52
53 Anesthesiology	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	53
54 Radiology-Diagnostic	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	54
55 Radiology-Therapeutic	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	55
56 Radioisotope	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	56
57 Computed Tomography (CT) Scan	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	57
58 Magnetic Resonance Imaging (MRI)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	58
59 Cardiac Catheterization	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	59
60 Laboratory	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	60
61 PBP Clinical Laboratory Services-Prgm. Only	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	61
62 Whole Blood & Packed Red Blood Cells	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	62
63 Blood Storing, Processing, & Trans.	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	63
64 Intravenous Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	64
65 Respiratory Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	65
66 Physical Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	66
67 Occupational Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	67
68 Speech Pathology	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	68
69 Electrocardiology	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	69
70 Electroencephalography	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	70
71 Medical Supplies Charged to Patients	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	71
72 Implantable Devices Charged to Patients	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	72
73 Drugs Charged to Patients	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	73
74 Renal Dialysis	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	74
75 ASC (Non-Distinct Part)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	75
76 Other Ancillary (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)	76

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTIONS 4023 &amp; 4023.2)

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4090 (Cont.)		FORM CMS-2552-10					08-11			
CALCULATION OF OUTPATIENT SERVICE COST TO CHARGE RATIOS NET OF REDUCTIONS FOR MEDICAID ONLY		[ J Title V [ J Title XIX			PROVIDER CCN:		PERIOD: FROM _____ TO _____		WORKSHEET C, PART II (CONT.)	
Cost Center Descriptions	Total Cost (Wkst. B, Part I, col. 26)	Capital Cost (Wkst. B, Part II, col. 26)	Operating Cost Net of Capital Cost (col. 1 - col. 2)	Capital Reduction	Operating Cost Reduction Amount	Cost Net of Capital and Operating Cost Reduction	Total Charges (Worksheet C, Part I, column 8)	Outpatient Cost to Charge Ratio (col. 6 ÷ col. 7)		
	1	2	3	4	5	6	7	8		
<b>OUTPATIENT SERVICE COST CENTERS</b>										
88 Rural Health Clinic (RHC)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	88	
89 Federally Qualified Health Center (FQHC)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	89	
90 Clinic	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	90	
91 Emergency	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	91	
92 Observation Beds (see instructions)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	92	
93 Other Outpatient Service (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	93	
<b>OTHER REIMBURSABLE COST CENTERS</b>										
94 Home Program Dialysis	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	94	
95 Ambulance Services	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	95	
96 Durable Medical Equipment-Rented	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	96	
97 Durable Medical Equipment-Sold	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	97	
98 Other Reimbursable (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	98	
99 Outpatient Rehabilitation Provider (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	99	
100 Interns-Resident Service (not approd. tchang. prgm.)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	100	
101 Home Health Agency	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	101	
105 Kidney Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	105	
106 Heart Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	106	
107 Liver Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	107	
108 Lung Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	108	
109 Pancreas Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	109	
110 Intestinal Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	110	
111 Islet Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	111	
112 Other Organ Acquisition (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	112	
115 Ambulatory Surgical Center (Distinct Part)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	115	
116 Hospice	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	116	
117 Other Special Purpose (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	117	
200 Subtotal (sum of lines 89 thru 199)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	200	
201 Less Observation Beds	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9.(6)	201	
202 Total (line 200 minus line 201)				-9(11)	-9(11)				202	

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTIONS 4023 &amp; 4023.2)

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Rev. 2



## 7.1.4 D Worksheets

08-11		FORM CMS-2552-10				4090 (Cont.)			
APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS			PROVIDER <del>CNC</del>	PERIOD: FROM _____ TO _____	WORKSHEET D, PART I				
Check applicable boxes:	<input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII, Part A <input type="checkbox"/> Title XIX	<input type="checkbox"/> PPS <input type="checkbox"/> TEFR							
(A)	Cost Center Description	Capital Related Cost (from Wkst. B, Part II, col. 26) 1	Swing Bed Adjustment 2	Reduced Capital Related Cost (col. 1 minus col. 2) 3	Total Patient Days 4	Per Diem (col. 3 ÷ col. 4) 5	Inpatient Program Days 6	Inpatient Program Capital Cost (col. 5 x col. 6) 7	
INPATIENT ROUTINE SERVICE COST CENTERS									
30	Adults & Pediatrics (General Routine Care)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	30
31	Intensive Care Unit	9(11)		9(11)	9(11)	9(11)	9(11)	9(11)	31
32	Coronary Care Unit	9(11)		9(11)	9(11)	9(11)	9(11)	9(11)	32
33	Burn Intensive Care Unit	9(11)		9(11)	9(11)	9(11)	9(11)	9(11)	33
34	Surgical Intensive Care Unit	9(11)		9(11)	9(11)	9(11)	9(11)	9(11)	34
35	Other Special Care Unit (specify)	9(11)		9(11)	9(11)	9(11)	9(11)	9(11)	35
40	Subprovider IPF	9(11)		9(11)	9(11)	9(11)	9(11)	9(11)	40
41	Subprovider IRF	9(11)		9(11)	9(11)	9(11)	9(11)	9(11)	41
42	Subprovider (Other)	9(11)		9(11)	9(11)	9(11)	9(11)	9(11)	42
43	Nursery	9(11)		9(11)	9(11)	9(11)	9(11)	9(11)	43
44	Skilled Nursing Facility								44
45	Nursing Facility								45
200	Total (lines 30-199)	9(11)		9(11)	9(11)			9(11)	200

(A) Worksheet A line numbers.

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTIONS 4024 - 4024.1)

Rev. 2

40-567

Green - ECR HCRIS  
Purple HCRIS only

T2 - Received @ HFS 8/26/2011

4090 (Cont.)		FORM CMS-2552-10			08-11	
APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS		PROVIDER CCN: _____	PERIOD: FROM _____ TO _____		WORKSHEET D, PART II	
		COMPONENT CCN: _____	[ ] Subprovider (Other)			
Check applicable boxes:	<input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII, Part A <input type="checkbox"/> Title XIX	<input type="checkbox"/> Hospital <input type="checkbox"/> IPF <input type="checkbox"/> IRF			<input type="checkbox"/> PPS <input type="checkbox"/> TEFPRA	
(A) Cost Center Description	Capital Related Cost (from Wkst. B, Part II, col. 26)	Total Charges (from Wkst. C, Part I, col. 8)	Ratio of Cost to Charges (col. 1 ÷ col. 2)	Inpatient Program Charges	Capital Costs (column 3 x column 4)	
(A)	1	2	3	4	5	
<b>ANCILLARY SERVICE COST CENTERS</b>						
50	Operating Room	9(11)	9(11)	9(11)	9(11)	50
51	Recovery Room	9(11)	9(11)	9(11)	9(11)	51
52	Labor Room and Delivery Room	9(11)	9(11)	9(11)	9(11)	52
53	Anesthesiology	9(11)	9(11)	9(11)	9(11)	53
54	Radiology-Diagnostic	9(11)	9(11)	9(11)	9(11)	54
55	Radiology-Therapeutic	9(11)	9(11)	9(11)	9(11)	55
56	Radioisotope	9(11)	9(11)	9(11)	9(11)	56
57	Computed Tomography (CT) Scan	9(11)	9(11)	9(11)	9(11)	57
58	Magnetic Resonance Imaging (MRI)	9(11)	9(11)	9(11)	9(11)	58
59	Cardiac Catheterization	9(11)	9(11)	9(11)	9(11)	60
60	Laboratory	9(11)	9(11)	9(11)	9(11)	60
61	PBP Clinical Laboratory Services-Prgm. Only					61
62	Whole Blood & Packed Red Blood Cells	9(11)	9(11)	9(11)	9(11)	62
63	Blood Storing, Processing, & Transfusing	9(11)	9(11)	9(11)	9(11)	63
64	Intravenous Therapy	9(11)	9(11)	9(11)	9(11)	64
65	Respiratory Therapy	9(11)	9(11)	9(11)	9(11)	65
66	Physical Therapy	9(11)	9(11)	9(11)	9(11)	66
67	Occupational Therapy	9(11)	9(11)	9(11)	9(11)	67
68	Speech Pathology	9(11)	9(11)	9(11)	9(11)	68
69	Electrocardiology	9(11)	9(11)	9(11)	9(11)	69
70	Electroencephalography	9(11)	9(11)	9(11)	9(11)	70
71	Medical Supplies Charged to Patients	9(11)	9(11)	9(11)	9(11)	71
72	Implantable Devices Charged to Patients	9(11)	9(11)	9(11)	9(11)	72
73	Drugs Charged to Patients	9(11)	9(11)	9(11)	9(11)	73
74	Renal Dialysis	9(11)	9(11)	9(11)	9(11)	74
75	ASC (Non-Distinct Part)	9(11)	9(11)	9(11)	9(11)	75
76	Other Ancillary (specify)	9(11)	9(11)	9(11)	9(11)	76
88	Rural Health Clinic (RHC)	9(11)	9(11)	9(11)	9(11)	88
89	Federally Qualified Health Center (FQHC)	9(11)	9(11)	9(11)	9(11)	89
90	Clinic	9(11)	9(11)	9(11)	9(11)	90
91	Emergency	9(11)	9(11)	9(11)	9(11)	91
92	Observation Beds	9(11)	9(11)	9(11)	9(11)	92
93	Other Outpatient Service (specify)	9(11)	9(11)	9(11)	9(11)	93
<b>OTHER REIMBURSABLE COST CENTERS</b>						
94	Home Program Dialysis	9(11)	9(11)	9(11)	9(11)	94
95	Ambulance Services					95
96	Durable Medical Equipment-Rented	9(11)	9(11)	9(11)	9(11)	96
97	Durable Medical Equipment-Sold	9(11)	9(11)	9(11)	9(11)	97
98	Other Reimbursable (specify)	9(11)	9(11)	9(11)	9(11)	98
200	Total (sum of lines 50 through 199)	9(11)	9(11)	9(11)	9(11)	200

(A) Worksheet A line numbers

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4024.2)

40-568

Rev. 2

08-11		FORM CMS-2552-10					4090 (Cont.)				
APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS		PROVIDER CCN: _____					PERIOD: FROM _____ TO _____		WORKSHEET D, PART III		
Check applicable boxes:		<input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII, Part A <input type="checkbox"/> Title XIX		<input type="checkbox"/> PPS <input type="checkbox"/> TEFRA							
(A)	Cost Center Description	Nursing School 1	Allied Health Cost 2	All Other Medical Education Cost 3	Swing-Bed Adjustment Amount (see instructions) 4	Total Costs (sum of cols. 1 through 3, minus col. 4) 5	Total Patient Days 6	Per Diem (col. 5 ÷ col. 6) 7	Inpatient Program Days 8	Inpatient Program Pass-Through Cost (col. 7 x col. 8) 9	
INPATIENT ROUTINE SERVICE COST CENTERS											
30	Adults & Pediatrics (General Routine Care)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	9(11)	9(8.99)		9(11)	30
31	Intensive Care Unit	-9(11)	-9(11)	-9(11)		9(11)	9(11)	9(8.99)		9(11)	31
32	Coronary Care Unit	-9(11)	-9(11)	-9(11)		9(11)	9(11)	9(8.99)		9(11)	32
33	Burn Intensive Care Unit	-9(11)	-9(11)	-9(11)		9(11)	9(11)	9(8.99)		9(11)	33
34	Surgical Intensive Care Unit	-9(11)	-9(11)	-9(11)		9(11)	9(11)	9(8.99)		9(11)	34
35	Other Special Care Unit (specify)	-9(11)	-9(11)	-9(11)		9(11)	9(11)	9(8.99)		9(11)	35
40	Subprovider IPF	-9(11)	-9(11)	-9(11)		9(11)	9(11)	9(8.99)		9(11)	40
41	Subprovider IRF	-9(11)	-9(11)	-9(11)		9(11)	9(11)	9(8.99)		9(11)	41
42	Subprovider (Other)	-9(11)	-9(11)	-9(11)		9(11)	9(11)	9(8.99)		9(11)	42
43	Nursery	-9(11)	-9(11)	-9(11)		9(11)	9(11)	9(8.99)		9(11)	43
44	Skilled Nursing Facility	-9(11)	-9(11)	-9(11)		9(11)	9(11)	9(8.99)		9(11)	44
45	Nursing Facility	-9(11)	-9(11)	-9(11)		9(11)	9(11)	9(8.99)		9(11)	45
200	Total (sum of lines 30-199)	-9(11)	-9(11)	-9(11)		9(11)	9(11)			-9(11)	200

(A) Worksheet A line numbers

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4024.3)

Rev. 2

40-569

4090 (Cont.)		FORM CMS-2552-10				08-11	
APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS		PROVIDER CCN: _____		PERIOD: FROM _____ TO _____		WORKSHEET D, PART IV	
Check applicable boxes:		COMPONENT CCN:					
<input type="checkbox"/> Title V	<input type="checkbox"/> Hospital	<input type="checkbox"/> Subprovider (Other)		<input type="checkbox"/> ICF/MR		<input type="checkbox"/> PPS	
<input type="checkbox"/> Title XVIII, Part A	<input type="checkbox"/> IPF	<input type="checkbox"/> SNF				<input type="checkbox"/> TEPPA	
<input type="checkbox"/> Title XIX	<input type="checkbox"/> IRF	<input type="checkbox"/> NF					
(A) Cost Center Description	1	2	3	4	5	6	
<b>ANCILLARY SERVICE COST CENTERS</b>							
50 Operating Room	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	50
51 Recovery Room	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	51
52 Labor room and Delivery Room	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	52
53 Anesthesiology	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	53
54 Radiology-Diagnostic	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	54
55 Radiology-Therapeutic	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	55
56 Radioisotope	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	56
57 Computed Tomography (CT) Scan	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	57
58 Magnetic Resonance Imaging (MRI)	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	58
59 Cardiac Catheterization	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	59
60 Laboratory	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	60
61 PBIP Clinical Laboratory Services-Prgm. Only							61
62 Whole Blood & Packed Red Blood Cells	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	62
63 Blood Storing, Processing, & Transfusing	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	63
64 Intravenous Therapy	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	64
65 Respiratory Therapy	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	65
66 Physical Therapy	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	66
67 Occupational Therapy	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	67
68 Speech Pathology	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	68
69 Electrocardiology	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	69
70 Electroencephalography	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	70
71 Medical Supplies Charged To Patients	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	71
72 Implantable Devices Charged to Patients	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	72
73 Drugs Charged to Patients	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	73
74 Renal Dialysis	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	74
75 ASC (Non-Distinct Part)	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	75
76 Other Ancillary (specify)	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	76
<b>OUTPATIENT SERVICE COST CENTERS</b>							
88 Rural Health Clinic (RHC)	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	88
89 Federally Qualified Health Center (FQHC)	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	89
90 Clinic	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	90
91 Emergency	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	91
92 Observation Beds	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	92
93 Other Outpatient Service (specify)	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	93
<b>OTHER REIMBURSABLE COST CENTERS</b>							
94 Home Program Diabetes	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	94
95 Ambulance Services	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	95
96 Durable Medical Equipment-Rented	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	96
97 Durable Medical Equipment-Sold	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	97
98 Other Reimbursable (specify)	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	98
200 Total (sum of lines 50 through 199)	-9(11)	-9(11)	-9(11)	-9(11)	9(11)	9(11)	200

(A) Worksheet A line number.

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4024.4)

40-570

Rev. 2

4090 (Cont.)

FORM CMS-2552-10

08-11

APPORTIONMENT OF MEDICAL AND OTHER  
HEALTH SERVICES COSTS

PROVIDER CCN: \_\_\_\_\_

PERIOD:

FROM \_\_\_\_\_

WORKSHEET D,  
PART V

COMPONENT CCN: \_\_\_\_\_

TO \_\_\_\_\_

Check applicable

☐ Title V - O/P☐ Hospital☐ Subprovider (Other)☐ Swing Bed SNF

bones:

☐ Title XVIII, Part B☐ IPF☐ SNF☐ Swing Bed NF☐ Title XIX - O/P☐ IRF☐ NF☐ ICF/MR

## PART V - APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICES COSTS

		Cost to Charge Ratio from Worksheet C, Part I, col. 9	Program Charges			Program Cost			
			PPS Reimbursed Services (see instructions)	Cost Reimbursed Subject to Ded. & Coins. (see instructions)	Cost Reimbursed Services Not Subject to Ded. & Coins. (see instructions)	PPS Services (see instructions)	Cost Services Subject to Ded. & Coins. (see instructions)	Cost Services Not Subject to Ded. & Coins. (see instructions)	
(A)	Cost Center Description	1	2	3	4	5	6	7	
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	50
51	Recovery Room	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	51
52	Labor & Delivery Room	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	52
53	Anesthesiology	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	53
54	Radiology-Diagnostic	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	54
55	Radiology-Therapeutic	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	55
56	Radioisotope	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	56
57	Computed Tomography (CT) Scan	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	57
58	Magnetic Resonance Imaging (MRI)	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	58
59	Cardiac Catheterization	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	59
60	Laboratory	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	60
61	PBP Clinic Laboratory Services-Prgm. Only	9(4),9(6)		9(11)	9(11)		9(11)	9(11)	61
62	Whole Blood & Packed Red Blood Cells	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	62
63	Blood Storing, Processing, & Transfusing	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	63
64	Intravenous Therapy	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	64
65	Respiratory Therapy	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	65
66	Physical Therapy	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	66
67	Occupational Therapy	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	67
68	Speech Pathology	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	68
69	Electrocardiology	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	69
70	Electroencephalography	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	70
71	Medical Supplies Charged To Patients	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	71
72	Implantable Devices Charged to Patients	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	72
73	Drugs Charged to Patients	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	73
74	Renal Dialysis	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	74
75	ASC (Non-Distinct Part)	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	75
76	Other Ancillary (specify)	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	76
	OUTPATIENT SERVICE COST CENTERS								
88	Rural Health Clinic (RHC)	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	88
89	Federally Qualified Health Center (FQHC)	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	89
90	Clinic	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	90
91	Emergency	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	91
92	Observation Bed	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	92
93	Other Outpatient Service (specify)	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	93
	OTHER REIMBURSABLE COST CENTERS								
94	Home Program Dialysis	9(4),9(6)		9(11)	9(11)		9(11)	9(11)	94
95	Ambulance	9(4),9(6)		9(11)	9(11)		9(11)		95
96	Durable Medical Equipment-Rented	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	96
97	Durable Medical Equipment-Sold	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	97
98	Other Reimbursable Cost Center	9(4),9(6)	9(11)	9(11)	9(11)		9(11)	9(11)	98
200	Subtotal (see instructions)		9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	200
201	Less PBP Clinic Lab. Services-Program Only Charges			-9(11)	-9(11)			-9(11)	201
202	Net Charges (line 200 - line 201 )		9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	202

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTIONS 4024.5)

40-572

Rev. 2



08-11		FORM CMS-2552-10		4090 (Cont.)	
COMPUTATION OF INPATIENT OPERATING COST		PROVIDER CCN :	PERIOD: FROM TO	WORKSHEET D-1, PART I	
Check applicable boxes:		COMPONENT CCN :			
<input type="checkbox"/> Title V - IP	<input type="checkbox"/> Title XVIII, Part A	<input type="checkbox"/> Hospital	<input type="checkbox"/> Subprovider (other)	<input type="checkbox"/> ICF/MR	<input type="checkbox"/> PPS
<input type="checkbox"/> Title XIX - IP	<input type="checkbox"/> IPF	<input type="checkbox"/> SNF			<input type="checkbox"/> TEFRA
		<input type="checkbox"/> IRF			<input type="checkbox"/> Other
<b>PART I - ALL PROVIDER COMPONENTS</b>					
<b>INPATIENT DAYS</b>					
1	Inpatient days (including private room days and swing-bed days, excluding newborn)		9(11)		1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)		9(11)		2
3	Private room days (excluding swing-bed and observation bed days)		9(11)		3
4	Semi-private room days (excluding swing-bed and observation bed days)		9(11)		4
5	Total swing-bed SNF type inpatient days (including private room days) through December 31 of the cost reporting period		9(11)		5
6	Total swing-bed SNF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		9(11)		6
7	Total swing-bed NF type inpatient days (including private room days) through December 31 of the cost reporting period		9(11)		7
8	Total swing-bed NF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		9(11)		8
9	Total inpatient days including private room days applicable to the Program (excluding swing-bed and newborn days)		9(11)		9
10	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) through December 31 of the cost reporting period (see instructions)		9(11)		10
11	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		9(11)		11
12	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) through December 31 of the cost reporting period		9(11)		12
13	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		9(11)		13
14	Medically necessary private room days applicable to the Program (excluding swing-bed days)		9(11)		14
15	Total nursery days (title V or XIX only)		9(11)		15
16	Nursery days (title V or XIX only)		9(11)		16
<b>SWING BED ADJUSTMENT</b>					
17	Medicare rate for swing-bed SNF services applicable to services through December 31 of the cost reporting period		9(3),99		17
18	Medicare rate for swing-bed SNF services applicable to services after December 31 of the cost reporting period		9(3),99		18
19	Medicaid rate for swing-bed NF services applicable to services through December 31 of the cost reporting period		9(3),99		19
20	Medicaid rate for swing-bed NF services applicable to services after December 31 of the cost reporting period		9(3),99		20
21	Total general inpatient routine service cost (see instructions)		9(11)		21
22	Swing-bed cost applicable to SNF type services through December 31 of the cost reporting period (line 5 x line 17)		9(11)		22
23	Swing-bed cost applicable to SNF type services after December 31 of the cost reporting period (line 6 x line 18)		9(11)		23
24	Swing-bed cost applicable to NF type services through December 31 of the cost reporting period (line 7 x line 19)		9(11)		24
25	Swing-bed cost applicable to NF type services after December 31 of the cost reporting period (line 8 x line 20)		9(11)		25
26	Total swing-bed cost (see instructions)		9(11)		26
27	General inpatient routine service cost net of swing-bed cost (line 21 minus line 26)		9(11)		27
<b>PRIVATE ROOM DIFFERENTIAL ADJUSTMENT</b>					
28	General inpatient routine service charges (excluding swing-bed charges)		9(11)		28
29	Private room charges (excluding swing-bed charges)		9(11)		29
30	Semi-private room charges (excluding swing-bed charges)		9(11)		30
31	General inpatient routine service cost/charge ratio (line 27 ÷ line 28)		9(4),9(6)		31
32	Average private room per diem charge (line 29 ÷ line 3)		9(8),99		32
33	Average semi-private room per diem charge (line 30 ÷ line 4)		9(8),99		33
34	Average per diem private room charge differential (line 32 minus line 33) (see instructions)		9(8),99		34
35	Average per diem private room cost differential (line 34 x line 31)		9(8),99		35
36	Private room cost differential adjustment (line 3 x line 35)		9(11)		36
37	General inpatient routine service cost net of swing-bed cost and private room cost differential (line 27 minus line 36)		9(11)		37

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTIONS 4025.1)

Rev. 2

40-573

4090 (Cont.)		FORM CMS-2552-10		08-11		
COMPUTATION OF INPATIENT OPERATING COST		PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET D-1, PART II		
Check applicable boxes:	<input type="checkbox"/> Title V - IP <input type="checkbox"/> Title XVIII, Part A <input type="checkbox"/> Title XIX - IP	COMPONENT CCN: <input type="checkbox"/> Hospital <input type="checkbox"/> Subprovider (other) <input type="checkbox"/> IPF <input type="checkbox"/> LRF		<input type="checkbox"/> PPS <input type="checkbox"/> TEFRA <input type="checkbox"/> Other		
<b>PART II - HOSPITAL AND SUBPROVIDERS ONLY</b>						
<b>PROGRAM INPATIENT OPERATING COST BEFORE PASS-THROUGH COST ADJUSTMENTS</b>						
				1		
38	Adjusted general inpatient routine service cost per diem (see instructions)				9(11)	38
39	Program general inpatient routine service cost (line 9 x line 38)				9(11)	39
40	Medically necessary private room cost applicable to the Program (line 14 x line 35)				9(11)	40
41	Total Program general inpatient routine service cost (line 39 + line 40)				9(11)	41
		Total Inpatient Cost 1	Total Inpatient Days 2	Average Per Diem (col. 1 ÷ col. 2) 3	Program Days 4	Program Cost (col. 3 x col. 4) 5
42	Nursery (title V & XIX only)	9(11)				42
	Intensive Care Type Inpatient Hospital Unit:					
43	Intensive Care Unit	9(11)	9(11)	9(8).99	9(11)	9(11)
44	Coronary Care Unit	9(11)	9(11)	9(8).99	9(11)	9(11)
45	Burn Intensive Care Unit	9(11)	9(11)	9(8).99	9(11)	9(11)
46	Surgical Intensive Care Unit	9(11)	9(11)	9(8).99	9(11)	9(11)
47	Other Special Care Unit (specify)	9(11)	9(11)	9(8).99	9(11)	9(11)
48	Program inpatient ancillary service cost (Worksheet D-3, column 3, line 200)				9(11)	48
49	Total Program inpatient costs (sum of lines 41 through 48) (see instructions)				9(11)	49
<b>PASS-THROUGH COST ADJUSTMENTS</b>						
50	Pass through costs applicable to Program inpatient routine services (from Worksheet D, sum of Parts I and III)				9(11)	50
51	Pass through costs applicable to Program inpatient ancillary services (from Worksheet D, sum of Parts II and IV)				9(11)	51
52	Total Program excludable cost (sum of lines 50 and 51)				9(11)	52
53	Total Program inpatient operating cost excluding capital related, nonphysician anesthetic, and medical education costs (line 49 minus line 52)				9(11)	53
<b>TARGET AMOUNT AND LIMIT COMPUTATION</b>						
54	Program discharges				9(11)	54
55	Target amount per discharge				9(6).99	55
56	Target amount (line 54 x line 55)				9(11)	56
57	Difference between adjusted inpatient operating cost and target amount (line 56 minus line 53)				9(11)	57
58	Bonus payment (see instructions)				9(11)	58
59	Lessor of line 53 ÷ line 54 or line 55 from the cost reporting period ending 1996, updated and compounded by the market basket				9(8).99	59
60	Lessor of line 53 ÷ line 54 or line 55 from prior year cost report, updated by the market basket				9(8).99	60
61	If line 53 ÷ line 54 is less than the lesser of lines 55, 59 or 60 enter the lesser of 50% of the amount by which operating costs (line 53) are less than expected costs (lines 54 x 60), or 1 % of the target amount (line 56), otherwise enter zero. (see instructions)				9(11)	61
62	Relief payment (see instructions)				9(11)	62
63	Allowable Inpatient cost plus incentive payment (see instructions)				9(11)	63
<b>PROGRAM INPATIENT ROUTINE SWING BED COST</b>						
64	Medicare swing-bed SNF inpatient routine costs through December 31 of the cost reporting period (see instructions) (title XVIII only)				9(11)	64
65	Medicare swing-bed SNF inpatient routine costs after December 31 of the cost reporting period (see instructions) (title XVIII only)				9(11)	65
66	Total Medicare swing-bed SNF inpatient routine costs (line 64 plus line 65) (Title XVIII only. For CAH, see instructions.)				9(11)	66
67	Title V or XIX swing-bed NF inpatient routine costs through December 31 of the cost reporting period (line 12 x line 19)				9(11)	67
68	Title V or XIX swing-bed NF inpatient routine costs after December 31 of the cost reporting period (line 13 x line 20)				9(11)	68
69	Total title V or XIX swing-bed NF inpatient routine costs (line 67 + line 68)				9(11)	69

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4025.2)

40-574

Rev. 2

4090 (Cont.)			FORM CMS-2552-10		08-11	
INPATIENT ANCILLARY SERVICE COST APPORTIONMENT			PROVIDER CCN:	PERIOD:	WORKSHEET D-3	
			COMPONENT CCN:	FROM:		
				TO:		
Check applicable boxes:	<input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII, Part A <input type="checkbox"/> Title XIX	<input type="checkbox"/> Hospital <input type="checkbox"/> IPF <input type="checkbox"/> IRF	<input type="checkbox"/> Subprovider (other) <input type="checkbox"/> SNF <input type="checkbox"/> NF	<input type="checkbox"/> Swing-Bed SNF <input type="checkbox"/> Swing-Bed NF <input type="checkbox"/> ICF/MR	<input type="checkbox"/> PPS <input type="checkbox"/> TEFRA <input type="checkbox"/> Other	
COST CENTER DESCRIPTION			Ratio of Cost to Charges	Inpatient Program Charges	Inpatient Program Costs (col. 1 x col. 2)	
(A)			1	2	3	
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
30	Adults and Pediatrics (General Routine Care)		9(11)			30
31	Intensive Care Unit		9(11)			31
32	Coronary Care Unit		9(11)			32
33	Burn Intensive Care Unit		9(11)			33
34	Surgical Intensive Care Unit		9(11)			34
35	Other Special Care (specify)		9(11)			35
40	Subprovider IPF		9(11)			40
41	Subprovider IRF		9(11)			41
42	Subprovider (Specify)		9(11)			42
43	Nursery		9(11)			43
<b>ANCILLARY SERVICE COST CENTERS</b>						
50	Operating Room	9(4),9(6)	9(11)		9(11)	50
51	Recovery Room	9(4),9(6)	9(11)		9(11)	51
52	Labor Room and Delivery Room	9(4),9(6)	9(11)		9(11)	52
53	Anesthesiology	9(4),9(6)	9(11)		9(11)	53
54	Radiology-Diagnostic	9(4),9(6)	9(11)		9(11)	54
55	Radiology-Therapeutic	9(4),9(6)	9(11)		9(11)	55
56	Radioisotope	9(4),9(6)	9(11)		9(11)	56
57	Computed Tomography (CT) Scan	9(4),9(6)	9(11)		9(11)	57
58	Magnetic Resonance Imaging (MRI)	9(4),9(6)	9(11)		9(11)	58
59	Cardiac Catheterization	9(4),9(6)	9(11)		9(11)	59
60	Laboratory	9(4),9(6)	9(11)		9(11)	60
61	PBP Clinical Laboratory Services-Prgm. Only	9(4),9(6)	9(11)		9(11)	61
62	Whole Blood & Packed Red Blood Cells	9(4),9(6)	9(11)		9(11)	62
63	Blood Storing, Processing, & Trans.	9(4),9(6)	9(11)		9(11)	63
64	Intravenous Therapy	9(4),9(6)	9(11)		9(11)	64
65	Respiratory Therapy	9(4),9(6)	9(11)		9(11)	65
66	Physical Therapy	9(4),9(6)	9(11)		9(11)	66
67	Occupational Therapy	9(4),9(6)	9(11)		9(11)	67
68	Speech Pathology	9(4),9(6)	9(11)		9(11)	68
69	Electrocardiology	9(4),9(6)	9(11)		9(11)	69
70	Electroencephalography	9(4),9(6)	9(11)		9(11)	70
71	Medical Supplies Charged to Patients	9(4),9(6)	9(11)		9(11)	71
72	Implantable Devices Charged to Patients	9(4),9(6)	9(11)		9(11)	72
73	Drugs Charged to Patients	9(4),9(6)	9(11)		9(11)	73
74	Renal Dialysis	9(4),9(6)	9(11)		9(11)	74
75	ASC (Non-Distinct Part)	9(4),9(6)	9(11)		9(11)	75
76	Other Ancillary (specify)	9(4),9(6)	9(11)		9(11)	76
<b>OUTPATIENT SERVICE COST CENTERS</b>						
88	Rural Health Clinic (RHC)	9(4),9(6)	9(11)		9(11)	88
89	Federally Qualified Health Center (FQHC)	9(4),9(6)	9(11)		9(11)	89
90	Clinic	9(4),9(6)	9(11)		9(11)	90
91	Emergency	9(4),9(6)	9(11)		9(11)	91
92	Observation Beds (see instructions)	9(4),9(6)	9(11)		9(11)	92
93	Other Outpatient Service (specify)	9(4),9(6)	9(11)		9(11)	93
<b>OTHER REIMBURSABLE COST CENTERS</b>						
94	Home Program Dialysis	9(4),9(6)	9(11)		9(11)	94
95	Ambulance Services					95
96	Durable Medical Equipment-Rented	9(4),9(6)	9(11)		9(11)	96
97	Durable Medical Equipment-Sold	9(4),9(6)	9(11)		9(11)	97
98	Other Reimbursable (specify)	9(4),9(6)	9(11)		9(11)	98
200	Total (sum of lines 30-94 and 96-98)		9(11)		9(11)	200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)		9(11)			201
202	Net Charges (line 200 minus line 201)		9(11)			202

(A) Worksheet A line numbers

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4027)

40-578

Rev. 2



08-11

FORM CMS-2552-10

4090 (Cont.)

COMPUTATION OF ORGAN ACQUISITION COSTS AND CHARGES  
FOR HOSPITALS WHICH ARE CERTIFIED TRANSPLANT CENTERS

PROVIDER CCN:

PERIOD:

WORKSHEET D-4,  
PART I

OPO CCN:

FROM

TO

Check applicable box: ☐ HEART ☐ LIVER ☐ PANCREAS ☐ ISLET  
☐ KIDNEY ☐ LUNG ☐ INTESTINE ☐ OTHER (specify)

## PART I - COMPUTATION OF ORGAN ACQUISITION COSTS (INPATIENT ROUTINE AND ANCILLARY SERVICES)

Computation of Inpatient Routine Service Costs Applicable to Organ Acquisition	Inpatient Routine Organ Charges	Per Diem Costs (from Wkst D-1, Part II)	Organ Acquisition Days	Cost (col. 2 x col. 3)	
	1	D	2	3	4
1 Adults and Pediatrics	9(11)	38	9(11)	9(11)	1
2 Intensive Care	9(11)	43	9(11)	9(11)	2
3 Coronary Care	9(11)	44	9(11)	9(11)	3
4 Burn Intensive Care Unit	9(11)	45	9(11)	9(11)	4
5 Surgical Intensive Care Unit	9(11)	46	9(11)	9(11)	5
6 Other Special Care (specify)	9(11)	47	9(11)	9(11)	6
7 TOTAL (sum of lines 1-6)	9(11)		9(11)	9(11)	7

Computation of Ancillary Service Costs Applicable to Organ Acquisition	Ratio of Cost to Charges (from Wkst. C)	Organ Acquisition Ancillary Charges	Organ Acquisition Ancillary Costs	
	C	1	2	3
8 Operating Room	50	9(4),9(6)	9(11)	9(11)
9 Recovery Room	51	9(4),9(6)	9(11)	9(11)
10 Labor Room & Delivery Room	52	9(4),9(6)	9(11)	9(11)
11 Anesthesiology	53	9(4),9(6)	9(11)	9(11)
12 Radiology-Diagnostic	54	9(4),9(6)	9(11)	9(11)
13 Radiology-Therapeutic	55	9(4),9(6)	9(11)	9(11)
14 Radioisotope	56	9(4),9(6)	9(11)	9(11)
15 Computed Tomography (CT) Scan	57	9(4),9(6)	9(11)	9(11)
16 Magnetic Resonance Imaging (MRI)	58	9(4),9(6)	9(11)	9(11)
17 Cardiac Catheterization	59	9(4),9(6)	9(11)	9(11)
18 Laboratory	60	9(4),9(6)	9(11)	9(11)
19 BFP Clinical Laboratory Services-Program Only	61	9(4),9(6)	9(11)	9(11)
20 Whole Blood & Packed Red Blood Cells	62	9(4),9(6)	9(11)	9(11)
21 Blood Storage, Processing, & Transfusing	63	9(4),9(6)	9(11)	9(11)
22 IV Therapy	64	9(4),9(6)	9(11)	9(11)
23 Respiratory Therapy	65	9(4),9(6)	9(11)	9(11)
24 Physical Therapy	66	9(4),9(6)	9(11)	9(11)
25 Occupational Therapy	67	9(4),9(6)	9(11)	9(11)
26 Speech Pathology	68	9(4),9(6)	9(11)	9(11)
27 Electrocardiology	69	9(4),9(6)	9(11)	9(11)
28 Electroencephalography	70	9(4),9(6)	9(11)	9(11)
29 Medical Supplies Charged to Patients	71	9(4),9(6)	9(11)	9(11)
30 Implantable Devices Charged to Patients	72	9(4),9(6)	9(11)	9(11)
31 Drugs Charged to Patients	73	9(4),9(6)	9(11)	9(11)
32 Renal Dialysis	74	9(4),9(6)	9(11)	9(11)
33 ASC (non-distinct part)	75	9(4),9(6)	9(11)	9(11)
34 Other Ancillary (specify)	76	9(4),9(6)	9(11)	9(11)
35 Rural Health Clinic (RHC)	88	9(4),9(6)	9(11)	9(11)
36 Federally Qualified Health Center (FQHC)	89	9(4),9(6)	9(11)	9(11)
37 Clinic	90	9(4),9(6)	9(11)	9(11)
38 Emergency Room	91	9(4),9(6)	9(11)	9(11)
39 Observation Beds	92	9(4),9(6)	9(11)	9(11)
40 Other Outpatient Service (specify)	93	9(4),9(6)	9(11)	9(11)
41 TOTAL (sum of lines 8-40)			9(11)	9(11)

C = Worksheet C line numbers

D = Worksheet D-1 line numbers

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-11, SECTIONS 4038.1)

Rev. 2

40-579

4090 (Cont.)		FORM CMS-2552-10		08-11
COMPUTATION OF ORGAN ACQUISITION COSTS AND CHARGES FOR HOSPITALS WHICH ARE CERTIFIED TRANSPLANT CENTERS		PROVIDER <u>CCW</u> :	PERIOD: FROM _____ TO _____	WORKSHEET D-4, PART II
		OPO <u>CCW</u> :		
Check applicable box:	<input type="checkbox"/> HEART <input type="checkbox"/> KIDNEY	<input type="checkbox"/> LIVER <input type="checkbox"/> LUNG	<input type="checkbox"/> PANCREAS <input type="checkbox"/> INTESTINE	<input type="checkbox"/> ISLET <input type="checkbox"/> OTHER (specify)

**PART II - COMPUTATION OF ORGAN ACQUISITION COSTS (OTHER THAN INPATIENT ROUTINE AND ANCILLARY SERVICE COSTS)**

Computation of the Cost of Inpatient Services of Interns and Residents Not In Approved Teaching Program	Average Cost Per Day (from Wkst. D-2, Part I, col. 4)		Organ Acquisition Days	Organ Acquisition Costs (col. 1 x col. 2)	
	D	1			
42 Adult & Pediatrics (General routine care)	2	9(11)	9(4.9(6)	9(11)	42
43 Intensive Care Unit	3	9(11)	9(4.9(6)	9(11)	43
44 Coronary Care Unit	4	9(11)	9(4.9(6)	9(11)	44
45 Burn Intensive Care Unit	5	9(11)	9(4.9(6)	9(11)	45
46 Surgical Intensive Care Unit	6	9(11)	9(4.9(6)	9(11)	46
47 Other Special Care (specify)	7	9(11)	9(4.9(6)	9(11)	47
48 TOTAL (sum of lines 42 through 47)			9(4.9(6)	9(11)	48

Computation of the Cost of Outpatient Services of Interns and Residents Not In Approved Teaching Program	Organ Charges (see instructions)		Ratio of Cost to Charges from Wkst. D-2, Part I, col. 4)	Organ Acquisition Costs (col. 1 x col. 2)	
	1	D	2		
49 Rural Health Clinic (RHC)	9(11)	21	9(4.9(6)	9(11)	49
50 Federally Qualified Health Center (FQHC)	9(11)	22	9(4.9(6)	9(11)	50
51 Clinic	9(11)	23	9(4.9(6)	9(11)	51
52 Emergency	9(11)	24	9(4.9(6)	9(11)	52
53 Observation Beds	9(11)	25	9(4.9(6)	9(11)	53
54 Other Outpatient Service (specify)	9(11)	26	9(4.9(6)	9(11)	54
55 TOTAL (sum of lines 49 through 54)	9(11)			9(11)	55

D = Worksheet D-2, Part I, line numbers

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-11, SECTIONS 4028.2)

40-580

Rev. 2

08-11 FORM CMS-2552-10 4090 (Cont.)  
 COMPUTATION OF ORGAN ACQUISITION COSTS AND CHARGES  
 FOR HOSPITALS WHICH ARE CERTIFIED TRANSPLANT CENTERS

PROVIDER CCN:

OPO CCN:

PERIOD:

FROM

TO

WORKSHEET D-4,

PARTS III & IV

Check applicable box: ☐ HEART ☐ LIVER ☐ PANCREAS ☐ ISLET  
☐ KIDNEY ☐ LUNG ☐ INTESTINE ☐ OTHER (specify)

PART III - SUMMARY OF COSTS AND CHARGES

	Cost		Charges		
	Part A 1	Part B 2	Part A 3	Part B 4	
56 Routine and Ancillary from Part I	9(11)		9(11)		56
57 Interns and Residents (inpatient)	9(11)		9(11)		57
58 Interns and Residents (outpatient)	9(11)		9(11)		58
59 Direct Organ Acquisition (see instructions)	9(11)		9(11)		59
60 Cost of Services of Teaching Physicians (West D-5, Part II)	9(11)		9(11)		60
61 Total (sum of lines 56 thru 60)	9(11)		9(11)		61
62 Total Usable Organs (see instructions)		9(11)			62
63 Medicare Usable Organs (see instructions)		9(11)			63
64 Ratio of Medicare Usable Organs to Total Usable Organs (line 63 ÷ line 62)		9(11)			64
65 Medicare Cost/Charges (see instructions)	9(11)		9(11)		65
66 Revenue for Organs Sold	9(11)		9(11)		66
67 Subtotal (line 65 minus line 66)	9(11)		9(11)		67
68 Organs Furnished Part B	9(11)	9(11)	9(11)	9(11)	68
69 Net Organ Acquisition Cost and Charges (see instructions)	9(11)	9(11)	9(11)	9(11)	69

PART IV - STATISTICS

	Living Related 1	Cadaveric 2	Revenue 3	
70 Organs Excised in Provider (1)	9(11)	9(11)		70
71 Organs Purchased from Other Transplant Hospitals (2)	9(11)	9(11)		71
72 Organs Purchased from Non-Transplant Hospitals	9(11)	9(11)		72
73 Organs Purchased from OPOs	9(11)	9(11)		73
74 Total (sum of lines 70 thru 73)				74
75 Organs Transplanted	9(11)	9(11)	9(11)	75
76 Organs Sold to Other Hospitals	9(11)	9(11)	9(11)	76
77 Organs Sold to OPOs	9(11)	9(11)	9(11)	77
78 Organs Sold to Transplant Hospitals	9(11)	9(11)	9(11)	78
79 Organs Sold to Military or VA Hospitals	9(11)	9(11)	9(11)	79
80 Organs Sold Outside the U.S.	9(11)	9(11)	9(11)	80
81 Organs Sent Outside the U.S. (no revenue received)	9(11)	9(11)		81
82 Organs Used for Research	9(11)	9(11)		82
83 Unusable/Discarded Organs	9(11)	9(11)		83
84 Total (sum of lines 75 through 83 should equal line 74)	9(11)	9(11)		84

- (1) Organs procured outside your center by a procurement team from your center are not included in the count.  
 (2) Organs procured outside your center by a procurement team are included in the count.

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTIONS 4028.3)

Rev. 2

40-581

4090 (Cont.)		FORM CMS-2552-10		08-11				
APPORTIONMENT OF COST FOR THE SERVICES OF TEACHING PHYSICIANS				PROVIDER CEN:	PERIOD: FROM _____ TO _____			
Check applicable box: <input type="checkbox"/> Hospital Staff <input type="checkbox"/> Medical Staff				WORKSHEET D-5, PART I				
<b>PART I - REASONABLE COMPENSATION EQUIVALENT COMPUTATION</b>								
Line No.	Specialty Description/Physician Identifier	Total Remuneration	Professional Component	RCE Amount	Physician/ Professional Component Hours	Unadjusted RCE Limit	5 Percent of Unadjusted RCE Limit	
1								
9(8), 99 1	General Practitioner Family Practice X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	1
2	Internal Medicine X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	2
3	Surgery X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	3
4	Pediatrics X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	4
5	Obstetrics-Gynecology X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	5
6	Radiology X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	6
7	Psychiatry X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	7
8	Anesthesiology X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	8
9	Pathology X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9
10	All Other X(36)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	10
11	Total	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	11
Line No.	Specialty Description/Physician Identifier	Cost of Membership & Continuing Education	Professional Component Share of col. 11	Cost of Physician Malpractice Insurance	Professional Component Share of col. 13	Adjusted RCE Limit	Adjust Cost of Physician's Direct Medical & Surgical Services	
9								
1	General Practitioner Family Practice	9(11)	9(11)	9(11)		9(11)		1
2	Internal Medicine	9(11)	9(11)	9(11)		9(11)		2
3	Surgery	9(11)	9(11)	9(11)		9(11)		3
4	Pediatrics	9(11)	9(11)	9(11)		9(11)		4
5	Obstetrics-Gynecology	9(11)	9(11)	9(11)		9(11)		5
6	Radiology	9(11)	9(11)	9(11)		9(11)		6
7	Psychiatry	9(11)	9(11)	9(11)		9(11)		7
8	Anesthesiology	9(11)	9(11)	9(11)		9(11)		8
9	Pathology	9(11)	9(11)	9(11)		9(11)		9
10	All Other	9(11)	9(11)	9(11)		9(11)		10
11	Total (transfer the amount in column 16, line 11, to Part II, line 1, column 1 or 2, as appropriate)	9(11)	9(11)	9(11)		9(11)		11

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTIONS 4029.1)

40-582

Rev. 2

08-11 FORM CMS-2552-10 4090 (Cont.)

## APPORTIONMENT OF COST FOR THE SERVICES OF TEACHING PHYSICIANS

PROVIDER CCM:

PERIOD:

WORKSHEET D-5,

FROM

PART II

TO

Check

applicable box:

☐ Hospital☐ IPF☐ IRF☐ Subprovider (other)

## PART II - APPORTIONMENT OF COST FOR THE SERVICES OF TEACHING PHYSICIANS

	Hospital Staff	Medical School Faculty	Total (col 1 + col 2)	
	1	2	3	
1 Adjusted Cost of Physician's Direct Medical and Surgical Services	9(8).99	9(8).99		1
2 Total Inpatient Days and Outpatient Visit Days	9(11)	9(8).99		2
3 Average Per Diem (line 1 ÷ line 2)	9(8).99	9(8).99		3

## HEALTH CARE PROGRAM REIMBURSABLE DAYS

4 Title V - Inpatient	9(11)	9(8).99		4
5 Title V - Outpatient	9(11)	9(8).99		5
6 Title XVIII - Part A	9(11)	9(8).99		6
7 Title XVIII - Part B	9(11)	9(8).99		7
8 Title XIX - Inpatient	9(11)	9(8).99		8
9 Title XIX - Outpatient	9(11)	9(8).99		9
10 Inpatient and Outpatient Kidney Acquisition	9(11)	9(8).99		10
11 Inpatient and Outpatient Liver Acquisition	9(11)	9(8).99		11
12 Inpatient and Outpatient Heart Acquisition	9(11)	9(8).99		12
13 Inpatient and Outpatient Lung Acquisition	9(11)	9(8).99		13
14 Inpatient and Outpatient Pancreas Acquisition	9(11)	9(8).99		14
15 Inpatient and Outpatient Intestine Acquisition	9(11)	9(8).99		15
16 Inpatient and Outpatient Islet Acquisition	9(11)	9(8).99		16
17 Other Organ Acquisition X(36)	9(11)	9(8).99		17

## HEALTH CARE PROGRAM REIMBURSABLE COST

18 Title V - Inpatient (line 3 x line 4)	9(11)	9(11)	9(11)	18
19 Title V - Outpatient (line 3 x line 5)	9(11)	9(11)	9(11)	19
20 Title XVIII - Part A (line 3 x line 6)	9(11)	9(11)	9(11)	20
21 Title XVIII - Part B (line 3 x line 7)	9(11)	9(11)	9(11)	21
22 Title XIX - Inpatient (line 3 x line 8)	9(11)	9(11)	9(11)	22
23 Title XIX - Outpatient (line 3 x line 9)	9(11)	9(11)	9(11)	23
24 Inpatient and Outpatient Kidney Acquisition (line 3 x line 10)	9(11)	9(11)	9(11)	24
25 Inpatient and Outpatient Liver Acquisition (line 3 x line 11)	9(11)	9(11)	9(11)	25
26 Inpatient and Outpatient Heart Acquisition (line 3 x line 12)	9(11)	9(11)	9(11)	26
27 Inpatient and Outpatient Lung Acquisition (line 3 x line 13)	9(11)	9(11)	9(11)	27
28 Inpatient and Outpatient Pancreas Acquisition (line 3 x line 14)	9(11)	9(11)	9(11)	28
29 Inpatient and Outpatient Intestine Acquisition (line 3 x line 15)	9(11)	9(11)	9(11)	29
30 Inpatient and Outpatient Islet Acquisition (line 3 x line 16)	9(11)	9(11)	9(11)	30
31 Inpatient and Outpatient Other Organ Acquisition (line 3 x line 17)	9(11)	9(11)	9(11)	31

Transfer the amounts in column 3 as follows:

Add lines 18 and 19, and transfer to Worksheet E-3, Part VII  
 Line 20 to Worksheet E, Part A, or Worksheet E-3, Part I to V as appropriate  
 Line 21 to Worksheet E, Part B  
 Add lines 22 and 23, and transfer to Worksheet E-3, Part VII, as appropriate  
 Sum of lines 24 through 31 to Worksheet D-4, Part III, line 60

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTIONS 4029.2)

Rev. 2

40-583



## 7.1.5 E Worksheets

4090 (Cont.)		FORM CMS-2552-10		08-11	
CALCULATION OF REIMBURSEMENT SETTLEMENT		PROVIDER CCN:	PERIOD:	WORKSHEET E, PART A	
		COMPONENT CCN:	FROM		
			TO		
Check applicable box:	<input type="checkbox"/> Hospital <input type="checkbox"/> Subprovider (Other)				
<b>PART A - INPATIENT HOSPITAL SERVICES UNDER PPS</b>					
1	DRG amount, other than outlier payments	9(11)	1		
2	Outlier payments for discharges (see instructions)	9(11)	2		
3	Managed care simulated payments	9(11)	3		
4	Bed days available divided by number of days in the cost reporting period (see instructions)	9(6.99)	4		
<b>Indirect Medical Education Adjustment Calculation for Hospitals:</b>					
5	FTE count for allopathic and osteopathic programs for the most recent cost reporting period ending on or before 12/31/1996 (see instructions)	9(6.99)	5		
6	FTE count for allopathic and osteopathic programs which meet the criteria for an add-on to the cap for new programs in accordance with 42 CFR 413.79(e)	9(6.99)	6		
7	MMA Section 422 reduction amount to the IME cap as specified under 42 CFR §412.105(f)(1)(vi)(B)(i)	9(6.99)	7		
7.01	ACA Section 5503 reduction amount to the IME cap as specified under 42 CFR §412.105(f)(1)(vi)(B)(2) if the cost report straddles July 1, 2011 then see instructions.	9(6.99)	7.01		
8	Adjustment (increase or decrease) to the FTE count for allopathic and osteopathic programs for affiliated programs in accordance with 42 CFR 413.75(b), 413.79(c)(2)(iv) and Vol. 64 Federal Register, May 12, 1998, page 26340 and Vol. 67 Federal Register, page 50069, August 1, 2002.	-9(6.99)	8		
8.01	The amount of increase if the hospital was awarded FTE cap slots under section 5503 of the ACA. If the cost report straddles July 1, 2011, see instructions.	-9(6.99)	8.01		
8.02	The amount of increase if the hospital was awarded FTE cap slots from a closed teaching hospital under section 5506 of ACA. (see instructions)	-9(6.99)	8.02		
9	Sum of lines 5 plus 6 minus lines 7 and 7.01 plus/minus line 8 plus lines 8.01 and 8.02 (see instructions)	9(7.99)	9		
10	FTE count for allopathic and osteopathic programs in the current year from your records	9(6.99)	10		
11	FTE count for residents in dental and podiatric programs	9(6.99)	11		
12	Current year allowable FTE (see instructions)	9(6.99)	12		
13	Total allowable FTE count for the prior year	9.99	13		
14	Total allowable FTE count for the penultimate year if that year ended on or after September 30, 1997, otherwise enter zero.	9(6.99)	14		
15	Sum of lines 12 through 14 divided by 3	9(6.99)	15		
16	Adjustment for residents in initial years of the program	9.99	16		
17	Adjustment for residents displaced by program or hospital closure	9.99	17		
18	Adjusted rolling average FTE count	9.99	18		
19	Current year resident to bed ratio (line 18 divided by line 4)	9.9(6)	19		
20	Prior year resident to bed ratio (see instructions)	9.9(6)	20		
21	Enter the lesser of lines 19 or 20 (see instructions)	9.9(6)	21		
22	IME payment adjustment (see instructions)	9(11)	22		
<b>Indirect Medical Education Adjustment for the Add-on for Section 422 of the MMA</b>					
23	Number of additional allopathic and osteopathic IME FTE resident cap slots under 42 Sec. 412.105(f)(1)(iv)(C).	9(6.99)	23		
24	IME FTE resident count over cap (see instructions)	9(11)	24		
25	If the amount on line 24 is greater than -0-, then enter the lower of line 23 or line 24 (see instructions)	9(11)	25		
26	Resident to bed ratio (divide line 25 by line 4)	9.9(6)	26		
27	IME payments adjustment (see instructions)	9(11)	27		
28	IME Adjustment (see instructions)	9(11)	28		
29	Total IME payment (sum of lines 22 and 28)	9(11)	29		
<b>Disproportionate Share Adjustment</b>					
30	Percentage of SSI recipient patient days to Medicare Part A patient days (see instructions)	9.9(4)	30		
31	Percentage of Medicaid patient days to total days reported on Worksheet S-2, Part I, line 24. (see instructions)	9.9(4)	31		
32	Sum of lines 30 and 31	9.9(4)	32		
33	Allowable disproportionate share percentage (see instructions)	9.9(4)	33		
34	Disproportionate share adjustment (see instructions)	9.9(4)	34		

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4030.1)

40-584

Rev. 2

Green - ECR HCRIS  
Purple HCRIS only

T2 - Received @ HFS 8/26/2011



08-11		FORM CMS-2552-10		4090 (Cont.)	
CALCULATION OF REIMBURSEMENT SETTLEMENT		PROVIDER CCN:	PERIOD:	WORKSHEET E, PART A (Cont.)	
		COMPONENT CCN:	FROM _____ TO _____		
Check applicable box:	<input type="checkbox"/> Hospital <input type="checkbox"/> IFF <input type="checkbox"/> IRF <input type="checkbox"/> Subprovider (other)				
<b>PART A - INPATIENT HOSPITAL SERVICES UNDER PPS</b>					
<b>Additional payment for high percentage of ESRD beneficiary discharges:</b>					
40	Total Medicare discharges on Worksheet S-3, Part I excluding discharges for MS-DRGs 652, 682, 683, 684 and 685 (see instructions)		9(11)		40
41	Total ESRD Medicare discharges excluding MS-DRGs 652, 682, 683, 684 and 685 (see instructions)		9(11)		41
42	Divide line 41 by line 40 (if less than 10%, you do not qualify for adjustment)		9(6.99)		42
43	Total Medicare ESRD inpatient days excluding MS-DRGs 652, 682, 683, 684 and 685 (see instructions)		9(11)		43
44	Ratio of average length of stay to one week (line 43 divided by line 41 divided by 7 days)		9.9(6)		44
45	Average weekly cost for dialysis treatments (see instructions)		9(6.99)		45
46	Total additional payment (line 45 times line 44 times line 41)		9(8.99)		46
47	Subtotal (see instructions)		9(8.99)		47
48	Hospital specific payments (to be completed by SCH and MDH, small rural hospitals only (see instructions))		9(11)		48
49	Total payment for inpatient operating costs SCH and MDH only (see instructions)		9(11)		49
50	Payment for inpatient program capital (from Worksheet L, Parts I, II, as applicable)		9(11)		50
51	Exception payment for inpatient program capital (Worksheet L, Part III) (see instructions)		9(11)		51
52	Direct graduate medical education payment (from Worksheet E-4, line 49) (see instructions)				52
53	Nursing and allied health managed care payment		9(11)		53
54	Special add-on payments for new technologies		9(11)		54
55	Net organ acquisition cost (Worksheet D-4 Part III, col. 1, line 69)		9(11)		55
56	Cost of teaching physicians (Worksheet D-5, Part II, col. 3, line 20)		9(11)		56
57	Routine service other pass through costs		9(11)		57
58	Ancillary service other pass through costs Worksheet D, Part IV, col. 11 line 200)		9(11)		58
59	Total (sum of amounts on lines 49 through 58)		9(11)		59
60	Primary payer payments		9(11)		60
61	Total amount payable for program beneficiaries (line 59 minus line 60)		9(11)		61
62	Deductibles billed to program beneficiaries		9(11)		62
63	Coinsurance billed to program beneficiaries		9(11)		63
64	Allowable bad debts (see instructions)		-9(11)		64
65	Adjusted reimbursable bad debts (see instructions)		9(11)		65
66	Allowable bad debts for dual eligible beneficiaries (see instructions)		9(11)		66
67	Subtotal (line 61 plus line 65 minus lines 62 and 63)		9(11)		67
68	Credits received from manufacturers for replaced devices applicable to MS-DRG (see instructions)		9(11)		68
69	Outlier payments reconciliation		9(11)		69
70	Other adjustments (specify) (see instructions) X(36)		-9(11)		70
71	Amount due provider (line 67 minus lines 68 plus/minus lines 69 & 70)		9(11)		71
72	Interim payments		9(11)		72
73	Tentative settlement (for contractor use only)		9(11)		73
74	Balance due provider (Program) (lines 71 minus the sum of lines 72 and 73)		9(11)		74
75	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-II, section 115.2		-9(11)		75
<b>TO BE COMPLETED BY CONTRACTOR</b>					
90	Operating outlier amount from Worksheet E, Part A line 2		-9(11)		90
91	Capital outlier from Worksheet L, Part I, line 2		-9(11)		91
92	Operating outlier reconciliation adjustment amount (see instructions)		-9(11)		92
93	Capital outlier reconciliation adjustment amount (see instructions)		-9(11)		93
94	The rate used to calculate the Time Value of Money (see instructions)		9(8.99)		94
95	Time Value of Money for operating expenses (see instructions)		-9(11)		95
96	Time Value of Money for capital related expenses (see instructions)		-9(11)		96

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4030.1)

Rev. 2

40-585



4090 (Cont.)		FORM CMS-2552-10		08-11	
CALCULATION OF REIMBURSEMENT SETTLEMENT		PROVIDER CCN:	PERIOD:	WORKSHEET E, PART B	
		COMPONENT CCN:	FROM	TO	
Check applicable box: <input type="checkbox"/> Hospital <input type="checkbox"/> IPF <input type="checkbox"/> IRF <input type="checkbox"/> Subprovider (Other) <input type="checkbox"/> SNF					
<b>PART B - MEDICAL AND OTHER HEALTH SERVICES</b>					
1	Medical and other services (see instructions)		9(11)		1
2	Medical and other services reimbursed under OPPS (see instructions)		9(11)		2
3	PPS payments		9(11)		3
4	Outlier payment (see instructions)		9(11)		4
5	Enter the hospital specific payment to cost ratio (see instructions)		9.9(3)		5
6	Line 2 times line 5		9(11)		6
7	Sum of lines line 3 plus line 4 divided by line 6		9(11)		7
8	Transitional corridor payment (see instructions)		9(11)		8
9	Auxiliary service other pass through costs from Worksheet D, Part IV, column 13, line 200		9(11)		9
10	Organ acquisition		9(11)		10
11	Total cost (sum of lines 1 and 10) (see instructions)		9(11)		11
<b>COMPUTATION OF LESSER OF COST OR CHARGES</b>					
Reasonable charges					
12	Auxiliary service charges		-9(11)		12
13	Organ acquisition charges (from Worksheet D-4, Part III, line 69, col. 4)		9(11)		13
14	Total reasonable charges (sum of lines 12 and 13)		9(11)		14
Customary charges					
15	Aggregate amount actually collected from patients liable for payment for services on a charge basis		9(11)		15
16	Amount that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR 413.13(e)		9(11)		16
17	Ratio of line 15 to line 16 (not to exceed 1.000000)		9.9(6)		17
18	Total customary charges (see instructions)		9(11)		18
19	Excess of customary charges over reasonable cost (complete only if line 18 exceeds line 11) (see instructions)		9(11)		19
20	Excess of reasonable cost over customary charges (complete only if line 11 exceeds line 18) (see instructions)		9(11)		20
21	Lesser of cost or charges (line 11 minus line 20) (for CAH, see instructions)		9(11)		21
22	Interns and residents (see instructions)		9(11)		22
23	Cost of teaching physicians (see instructions, 42 CFR 415.160 and CMS Pub. 15-1, §2146)		9(11)		23
24	Total prospective payment (sum of lines 3, 4, 8 and 9)		9(11)		24
<b>COMPUTATION OF REIMBURSEMENT SETTLEMENT</b>					
25	Deductibles and coinsurance (see instructions)		9(11)		25
26	Deductibles and Coinsurance relating to amount on line 24 (see instructions)		9(11)		26
27	Subtotal ((lines 21 and 24 - the sum of lines 25 and 26) plus the sum of lines 22 and 23) (see instructions)		9(11)		27
28	Direct graduate medical education payments (from Worksheet E-4, line 50)		9(11)		28
29	ESRD direct medical education costs (from Worksheet E-4, line 36)		9(11)		29
30	Subtotal (sum of lines 27 through 29)		9(11)		30
31	Primary payer payments		9(11)		31
32	Subtotal (line 30 minus line 31)		9(11)		32
<b>ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)</b>					
33	Composite rate ESRD (from Worksheet I-5, line 11)		9(11)		33
34	Allowable bad debts (see instructions)		-9(11)		34
35	Adjusted reimbursable bad debts (see instructions)		9(11)		35
36	Allowable bad debts for dual eligible beneficiaries (see instructions)		9(11)		36
37	Subtotal (sum of lines 32, 33, and 34 or 35) (line 35 hospital and subprovider only)		9(11)		37
38	MSP-LCC reconciliation amount from PS&R		9(11)		38
39	Other adjustments (specify) (see instructions)	X(36)	-9(11)		39
40	Subtotal (line 37 plus or minus line 39 minus 38)		9(11)		40
41	Interim payments		9(11)		41
42	Tentative settlement (for contractors use only)		9(11)		42
43	Balance due provider/program (line 40 minus the sum of lines 41, and 42)		9(11)		43
44	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-II, section 115.2		-9(11)		44

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4030.2)

40-586

Rev. 2

08-11		FORM CMS-2552-10		4090 (Cont.)	
CALCULATION OF REIMBURSEMENT SETTLEMENT			PROVIDER <b>CCN</b> :	PERIOD:	WORKSHEET E,
			COMPONENT <b>CCN</b> :	FROM _____	PART B (Cont.)
				TO _____	
Check applicable box <input type="checkbox"/> Hospital <input type="checkbox"/> IPF <input type="checkbox"/> IRF <input type="checkbox"/> Subprovider(Other) <input type="checkbox"/> SNF					
<b>PART B - MEDICAL AND OTHER HEALTH SERVICES</b>					
<b>TO BE COMPLETED BY CONTRACTOR</b>					
90	Original outlier amount (see instructions)		-9(11)	90	
91	Outlier reconciliation adjustment amount (see instructions)		-9(11)	91	
92	The rate used to calculate the Time Value of Money		9(8).99	92	
93	Time Value of Money (see instructions)		-9(11)	93	
94	Total (sum of lines 91 and 93)		-9(11)	94	

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4030.2)

Rev. 2

40-587

4090 (Cont.)		FORM CMS-2552-10		08-11	
ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED		PROVIDER CCN:	PERIOD: FROM	WORKSHEET E-1, PART I	
		COMPONENT CCN:	TO		
Check applicable box:	<input type="checkbox"/> Hospital <input type="checkbox"/> IPF <input type="checkbox"/> IRF	<input type="checkbox"/> Subprovider (Other) <input type="checkbox"/> SNF <input type="checkbox"/> Swing-Bed SNF	Inpatient Part A		Part B
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount
Description		1	2	3	4
1 Total interim payments paid to provider			9(11)		9(11)
2 Interim payments payable on individual bills, either submitted or to be submitted to the intermediary for services rendered in the cost reporting period. If none, write "NONE" or enter a zero			9(11)		9(11)
3 List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)		01	MM/DD/YYYY	9(11)	MM/DD/YYYY
		02	MM/DD/YYYY	9(11)	MM/DD/YYYY
		03	MM/DD/YYYY	9(11)	MM/DD/YYYY
		04	MM/DD/YYYY	9(11)	MM/DD/YYYY
		05	MM/DD/YYYY	9(11)	MM/DD/YYYY
		50	MM/DD/YYYY	9(11)	MM/DD/YYYY
		51	MM/DD/YYYY	9(11)	MM/DD/YYYY
		52	MM/DD/YYYY	9(11)	MM/DD/YYYY
		53	MM/DD/YYYY	9(11)	MM/DD/YYYY
		54	MM/DD/YYYY	9(11)	MM/DD/YYYY
Subtotal (sum of lines 3.01-3.49 minus sum of lines 3.50-3.98)		99		9(11)	9(11)
4 Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Wkst. E or Wkst. E-3, line and column as appropriate)			9(11)		9(11)
TO BE COMPLETED BY CONTRACTOR					
5 List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)		01	MM/DD/YYYY	-9(11)	MM/DD/YYYY
		02	MM/DD/YYYY	-9(11)	MM/DD/YYYY
		03	MM/DD/YYYY	-9(11)	MM/DD/YYYY
		50	MM/DD/YYYY	-9(11)	MM/DD/YYYY
		51	MM/DD/YYYY	-9(11)	MM/DD/YYYY
		52	MM/DD/YYYY	-9(11)	MM/DD/YYYY
Subtotal (sum of lines 5.01-5.49 minus sum of lines 5.50-5.98)		99		-9(11)	-9(11)
6 Determined net settlement amount (balance due) based on the cost report (1)		01	MM/DD/YYYY	-9(11)	MM/DD/YYYY
7 Total Medicare program liability (see instructions)		02	MM/DD/YYYY	-9(11)	MM/DD/YYYY
8 Name of Contractor		Contractor Number		Date (Month/Day/Year)	
Col 0 - X(36)		Col 1 9(11)		Col 2 MM/DD/YYYY	

(1) On lines 3, 5, and 6, where an amount is due provider to program, show the amount and date on which the provider agrees to the amount of repayment even though total repayment is not accomplished until a later date.

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4031)

40-588

Rev. 2

<b>08-11</b>		<b>FORM CMS-2552-10</b>		<b>4090 (Cont.)</b>	
CALCULATION OF REIMBURSEMENT SETTLEMENT FOR HIT		PROVIDER <b>CCN</b> :	PERIOD:	WORKSHEET E-1, PART II	
		COMPONENT <b>CCN</b> :	FROM _____ TO _____		
Check applicable box:	<input type="checkbox"/> Hospital <input type="checkbox"/> CAH				
<b>HEALTH INFORMATION TECHNOLOGY DATA COLLECTION AND CALCULATION</b>					
1	Total hospital discharges as defined in AARA §4102 from Wkst S-3, Part I line 14, column 15	9(11)	1		
2	Medicare days from Wkst S-3, Part I, column 6 sum of lines 1, 8-12	9(11)	2		
3	Medicare HMO days from Wkst S-3, Part I, column 6, line 2	9(11)	3		
4	Total inpatient bed days from S-3, Part I column 8 sum of lines 1, 8-12	9(11)	4		
5	Total hospital charges from Wkst C, Part I, column 8 line 200	9(11)	5		
6	Total hospital charity care charges from Wkst S-10, column 3 line 20	9(11)	6		
7	CAH only - The reasonable cost incurred for the purchase of certified HIT technology from Worksheet S-2, Part I line 168	9(11)	7		
8	Calculation of the HIT incentive payment (see instructions)	-9(11)	8		
<b>INPATIENT HOSPITAL SERVICES UNDER PPS &amp; CAH</b>					
30	Initial interim HIT payment(s)	9(11)	30		
31	Other Adjustments (specify) <span style="color: green;">X(36)</span>	-9(11)	31		
32	Balance due provider (line 8 minus line 30 ÷ line 31)	9(11)	32		
FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4031.1)					
Rev. 2				40-589	

4090(Cont.)		FORM CMS-2552-10		08-11	
CALCULATION OF REIMBURSEMENT SETTLEMENT - SWING BEDS		PROVIDER CCN:	PERIOD:	WORKSHEET E-2	
		COMPONENT CCN:	FROM		
			TO		
Check applicable boxes:	<input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII <input type="checkbox"/> Title XIX				
	<input type="checkbox"/> Swing Bed - SNF <input type="checkbox"/> Swing Bed - NF				
		PART A	PART B		
COMPUTATION OF NET COST OF COVERED SERVICES		1	2		
1	Inpatient routine services - swing bed-SNF (see instructions)	9(11)	9(11)	1	
2	Inpatient routine services - swing bed-NF (see instructions)	9(11)		2	
3	Ancillary services (from Wkst. D-3, column 3, line 200 for Part A, and sum of Wkst. D, Part V, columns 5 and 7, line 202 for Part B) (For CAH, see instructions)	9(11)	9(11)	3	
4	Per diem cost for interns and residents not in approved teaching program (see instructions)	9(11)	9(11)	4	
5	Program days		9(11)	5	
6	Interns and residents not in approved teaching program (see instructions)	9(11)	9(11)	6	
7	Utilization review - physician compensation - SNF optional method only	9(11)		7	
8	Subtotal (sum of lines 1 through 3 plus lines 6 and 7)	9(11)	9(11)	8	
9	Primary payer payments (see instructions)	9(11)	9(11)	9	
10	Subtotal (line 8 minus line 9)	9(11)	9(11)	10	
11	Deductibles billed to program patients (exclude amounts applicable to physician professional services)	9(11)	9(11)	11	
12	Subtotal (line 10 minus line 11)	9(11)	9(11)	12	
13	Coinsurance billed to program patients (from provider records) (exclude coinsurance for physician professional services)	9(11)	9(11)	13	
14	80% of Part B costs (line 12 x 80%)		9(11)	14	
15	Subtotal (enter the lesser of line 12 minus line 13, or line 14)	9(11)	9(11)	15	
16	Other adjustments (specify) (see instructions) X(36)	-9(11)	-9(11)	16	
17	Reimbursable bad debts (see instructions)	-9(11)	-9(11)	17	
18	Reimbursable bad debts for dual eligible beneficiaries (see instructions)	9(11)	9(11)	18	
19	Total (sum of lines 15 and 17, plus/minus line 16)	9(11)	9(11)	19	
20	Interim payments	9(11)	9(11)	20	
21	Tentative settlement (for contractor use only)	9(11)	9(11)	21	
22	Balance due provider/program (line 19 minus the sum of lines 20 and 21)	9(11)	9(11)	22	
23	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-II, section 115.2	-9(11)	-9(11)	23	

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4032)

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Rev. 2

4090 (Cont.)		FORM CMS-2552-10		08-11
CALCULATION OF REIMBURSEMENT SETTLEMENT		PROVIDER CCN:	PERIOD:	WORKSHEET E-3, PART II
		COMPONENT CCN:	FROM _____ TO _____	
Check applicable box:	<input type="checkbox"/> Hospital <input type="checkbox"/> Subprovider (Other)			
<b>PART II - CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT UNDER IPF PPS</b>				
1	Net Federal IPF PPS payment (excluding outlier, ECT, and medical education payments)	9(11)	1	
2	Net IPF PPS Outlier payment	9(11)	2	
3	Net IPF PPS ECT payment	9(11)	3	
4	Unweighted intern and resident FTE count in the most recent cost report filed on or before November 15, 2004 (see instructions)	9(3).99	4	
5	New teaching program adjustment (see instructions)	9(3).99	5	
6	Current year unweighted FTE count of L&R other than FTEs in the first 3 years of a "new teaching program" (see instructions)	9(3).99	6	
7	Current year unweighted L&R FTE count for residents within the first 3 years of a "new teaching program" (see instructions)	9(3).99	7	
8	Intern and resident count for IPF PPS medical education adjustment (see instructions)	9(3).99	8	
9	Average daily census (see instructions)	9(11)	9	
10	Medical Education Adjustment Factor $((1 + (\text{line 8}/\text{line 9}))^{\text{raised to the power of .5150-1}})$	9.9(6)	10	
11	Medical Education Adjustment (line 1 multiplied by line 10)	9(11)	11	
12	Adjusted Net IPF PPS Payments (sum of lines 1, 2, 3 and 11)	9(11)	12	
13	Nursing and allied health managed care payment (see instruction)	9(11)	13	
14	Organ acquisition	9(11)	14	
15	Cost of teaching physicians (from Worksheet D-5, Part II, column 3, line 20) (see instructions)	9(11)	15	
16	Subtotal (see instructions)	9(11)	16	
17	Primary payer payments	9(11)	17	
18	Subtotal (line 16 less line 17)	9(11)	18	
19	Deductibles	9(11)	19	
20	Subtotal (line 18 minus line 19)	9(11)	20	
21	Coinsurance	9(11)	21	
22	Subtotal (line 20 minus line 21)	9(11)	22	
23	Allowable bad debts (exclude bad debts for professional services) (see instructions)	-9(11)	23	
24	Adjusted reimbursable bad debts (see instructions)	9(11)	24	
25	Allowable bad debts for dual eligible beneficiaries (see instructions)	9(11)	25	
26	Subtotal (sum of lines 22 and 24)	9(11)	26	
27	Direct graduate medical education payments (from Worksheet E-4, line 49)	9(11)	27	
28	Other pass through costs (see instructions)	9(11)	28	
29	Outlier payments reconciliation	9(11)	29	
30	Other adjustments (specify) (see instructions)	9(11)	30	
31	Total amount payable to the provider (see instructions)	9(11)	31	
32	Interim payments	-9(11)	32	
33	Tentative settlement (for contractor use only)	9(11)	33	
34	Balance due provider/program (line 31 minus the sum lines 32 and 33)	9(11)	34	
35	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, section 115.2	-9(11)	35	
<b>TO BE COMPLETED BY CONTRACTOR</b>				
50	Original outlier amount from Worksheet E-3, Part II, line 2 (see instructions)	-9(11)	50	
51	Outlier reconciliation adjustment amount (see instructions)	-9(11)	51	
52	The rate used to calculate the Time Value of Money (see instructions)	-9(11)	52	
53	Time Value of Money (see instructions)	-9(11)	53	
FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4033.2) 4U-292 <span style="float: right;">Rev. 2</span>				

08-11	FORM CMS-2552-10	4090 (Cont.)	
CALCULATION OF REIMBURSEMENT SETTLEMENT		PROVIDER CCN: _____	PERIOD: FROM _____ TO _____
		COMPONENT CCN: _____	WORKSHEET E-3, PART III
Check applicable box:	<input type="checkbox"/> Hospital <input type="checkbox"/> Subprovider (Other)		
<b>PART III - CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT UNDER IRF PPS</b>			
1	Net Federal PPS payment (see instructions)	9(11)	1
2	Medicare SSI ratio (IRF PPS only) (see instructions)	9(9)(4)	2
3	Inpatient Rehabilitation LIP payments (see instructions)	9(11)	3
4	Outlier payments	9(11)	4
5	Unweighted intern and resident FTE count in the most recent cost reporting period ending on or prior to November 15, 2004 (see instructions)	9(3).99	5
6	New teaching program adjustment (see instructions)	9(3).99	6
7	Current year unweighted FTE count of L&R other than FTEs in the first 3 years of a "new teaching program" (see instructions)	9(3).99	7
8	Current year unweighted L&R FTE count for residents within the first 3 years of a "new teaching program" (see instructions)	9(3).99	8
9	Intern and resident count for IRF PPS medical education adjustment (see instructions)	9(3).99	9
10	Average daily census (see instructions)	9(11)	10
11	Medical Education Adjustment Factor $((1 + (\text{line 9} / \text{line 10}))^{\text{raised to the power of .6876}} - 1)$	9(11)	11
12	Medical Education Adjustment (line 1 multiplied by line 11)	9(11)	12
13	Total PPS Payment (sum of lines 1, 3, 4 and 12)	9(11)	13
14	Nursing and Allied Health Managed Care payment (see instructions)	9(11)	14
15	Organ acquisition	9(11)	15
16	Cost of teaching physicians (from Worksheet D-5, Part II, column 3, line 20) (see instructions)	9(11)	16
17	Subtotal (see instructions)	9(11)	17
18	Primary payer payments	9(11)	18
19	Subtotal (line 17 less line 18)		19
20	Deductibles	9(11)	20
21	Subtotal (line 19 minus line 20)	9(11)	21
22	Coinsurance	9(11)	22
23	Subtotal (line 21 minus line 22)	9(11)	23
24	Allowable bad debts (exclude bad debts for professional services) (see instructions)	-9(11)	24
25	Adjusted reimbursable bad debts (see instructions)	9(11)	25
26	Allowable bad debts for dual eligible beneficiaries (see instructions)	9(11)	26
27	Subtotal (sum of lines 23 and 25)	9(11)	27
28	Direct graduate medical education payments (from Worksheet E-4, line 49)	9(11)	28
29	Other pass through costs (see instructions)	9(11)	29
30	Outlier payments reconciliation	9(11)	30
31	Other adjustments (specify) (see instructions)	9(11)	31
32	Total amount payable to the provider (see instructions)	9(11)	32
33	Interim payments	-9(11)	33
34	Tentative settlement (for contractor use only)	9(11)	34
35	Balance due provider/program (line 32 minus the sum lines 33 and 34)	9(11)	35
36	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, section 115.2	-9(11)	36
<b>TO BE COMPLETED BY CONTRACTOR</b>			
50	Original outlier amount from Worksheet E-3, Part III, line 4 (see instructions)	-9(11)	50
51	Outlier reconciliation adjustment amount (see instructions)	-9(11)	51
52	The rate used to calculate the Time Value of Money (see instructions)	-9(11)	52
53	Time Value of Money (see instructions)	-9(11)	53

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4033.3)

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4090 (Cont.)		FORM CMS-2552-10		08-11	
CALCULATION OF REIMBURSEMENT SETTLEMENT		PROVIDER CCN:	PERIOD:	WORKSHEET E-3, PART IV	
		COMPONENT CCN:	FROM _____ TO _____		
Check applicable box:	<input type="checkbox"/> Hospital <input type="checkbox"/> Subprovider (Other)				
<b>PART IV - CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT UNDER LTCH PPS</b>					
1	Net Federal PPS payment (see instructions)	9(11)	1		
2	Outlier payments	9(11)	2		
3	Total PPS payments (sum of lines 1 and 2)	9(11)	3		
4	Nursing and allied health managed care payments (see instructions)	9(11)	4		
5	Organ acquisition	9(11)	5		
6	Cost of teaching physicians	9(11)	6		
7	Subtotal (see instructions)	9(11)	7		
8	Primary payer payments	9(11)	8		
9	Subtotal (line 7 less line 8)	9(11)	9		
10	Deductibles	9(11)	10		
11	Subtotal (line 9 minus line 10)	9(11)	11		
12	Coinurance	9(11)	12		
13	Subtotal (line 11 minus line 12)	9(11)	13		
14	Allowable bad debts (exclude bad debts for professional services) (see instructions)	-9(11)	14		
15	Adjusted reimbursable bad debts (see instructions)	9(11)	15		
16	Allowable bad debts for dual eligible beneficiaries (see instructions)	9(11)	16		
17	Subtotal (sum of lines 13 and 15)	9(11)	17		
18	Direct graduate medical education payments (from Worksheet E-4, line 49)	9(11)	18		
19	Other pass through costs (see instructions)	9(11)	19		
20	Outlier payments reconciliation	9(11)	20		
21	Other adjustments (specify) (see instructions) <span style="float: right;">X(36)</span>	-9(11)	21		
22	Total amount payable to the provider (see instructions)	9(11)	22		
23	Interim payments	9(11)	23		
24	Tentative settlement (for contractor use only)	9(11)	24		
25	Balance due provider/program (line 22 minus the sum lines 23 and 24)	9(11)	25		
26	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, section 115.2	-9(11)	26		
<b>TO BE COMPLETED BY CONTRACTOR</b>					
50	Original PPS payment and outlier amount from Worksheet E-3, Part IV, line 3 (see instructions)	-9(11)	50		
51	Outlier reconciliation adjustment amount (see instructions)	-9(11)	51		
52	The rate used to calculate the Time Value of Money (see instructions)	-9(11)	52		
53	Time Value of Money (see instructions)	-9(11)	53		

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4033.4)

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Rev. 2



4090 (Cont.)

FORM CMS-2552-10

08-11

## CALCULATION OF REIMBURSEMENT SETTLEMENT

PROVIDER CCN:

PERIOD:

WORKSHEET E-3,  
PART IV

COMPONENT CCN:

FROM

TO

Check  
applicable  
box:☐ Hospital☐ Subprovider (Other)

## PART IV - CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT UNDER LTCH PPS

1	Net Federal PPS payment (see instructions)	9(11)	1
2	Outlier payments	9(11)	2
3	Total PPS payments (sum of lines 1 and 2)	9(11)	3
4	Nursing and allied health managed care payments (see instructions)	9(11)	4
5	Organ acquisition	9(11)	5
6	Cost of teaching physicians	9(11)	6
7	Subtotal (see instructions)	9(11)	7
8	Primary payer payments	9(11)	8
9	Subtotal (line 7 less line 8)	9(11)	9
10	Deductibles	9(11)	10
11	Subtotal (line 9 minus line 10)	9(11)	11
12	Coinurance	9(11)	12
13	Subtotal (line 11 minus line 12)	9(11)	13
14	Allowable bad debts (exclude bad debts for professional services) (see instructions)	-9(11)	14
15	Adjusted reimbursable bad debts (see instructions)	9(11)	15
16	Allowable bad debts for dual eligible beneficiaries (see instructions)	9(11)	16
17	Subtotal (sum of lines 13 and 15)	9(11)	17
18	Direct graduate medical education payments (from Worksheet E-4, line 49)	9(11)	18
19	Other pass through costs (see instructions)	9(11)	19
20	Outlier payments reconciliation	9(11)	20
21	Other adjustments (specify) (see instructions)	-9(11)	21
22	Total amount payable to the provider (see instructions)	9(11)	22
23	Interim payments	9(11)	23
24	Tentative settlement (for contractor use only)	9(11)	24
25	Balance due provider/program (line 22 minus the sum lines 23 and 24)	9(11)	25
26	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, section 115.2	-9(11)	26

## TO BE COMPLETED BY CONTRACTOR

50	Original PPS payment and outlier amount from Worksheet E-3, Part IV, line 3 (see instructions)	-9(11)	50
51	Outlier reconciliation adjustment amount (see instructions)	-9(11)	51
52	The rate used to calculate the Time Value of Money (see instructions)	-9(11)	52
53	Time Value of Money (see instructions)	-9(11)	53

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4033.4)

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Rev. 2

08-11	FORM CMS-2552-10	4090 (Cont.)
CALCULATION OF REIMBURSEMENT SETTLEMENT	PROVIDER CCN: _____ COMPONENT CCN: _____	PERIOD: FROM _____ TO _____ WORKSHEET E-3, PART V

**PART V - CALCULATION OF REIMBURSEMENT SETTLEMENT FOR MEDICARE PART A SERVICES - COST REIMBURSEMENT (CAHs)**

1 Inpatient services	9(11)	1
2 Nursing and allied health managed care payment (see instruction)	9(11)	2
3 Organ acquisition	9(11)	3
4 Subtotal (sum of lines 1 thru 3)	9(11)	4
5 Primary payer payments	9(11)	5
6 Total cost (line 5 less line 4) (For CAH, see instructions)	9(11)	6
<b>COMPUTATION OF LESSER OF COST OR CHARGES</b>		
<b>Reasonable charges</b>		
7 Routine service charges		7
8 Ancillary service charges		8
9 Organ acquisition charges, net of revenue		9
10 Total reasonable charges		10
<b>Customary charges</b>		
11 Aggregate amount actually collected from patients liable for payment for services on a charge basis		11
12 Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR 413.13(e)		12
13 Ratio of line 11 to line 12 (not to exceed 1.000000)		13
14 Total customary charges (see instructions)		14
15 Excess of customary charges over reasonable cost (complete only if line 14 exceeds line 6) (see instructions)		15
16 Excess of reasonable cost over customary charges (complete only if line 6 exceeds line 14) (see instructions)		16
17 Cost of teaching physicians (from Worksheet D-3, Part II, column 3, line 20) (see instructions)	9(11)	17
<b>COMPUTATION OF REIMBURSEMENT SETTLEMENT</b>		
18 Direct graduate medical education payments (from Worksheet E-4, line 49)	9(11)	18
19 Cost of covered services (sum of lines 6, 17 and 18)	9(11)	19
20 Deductibles (exclude professional component)	9(11)	20
21 Excess reasonable cost (from line 16)	9(11)	21
22 Subtotal (line 19 minus sum of lines 20 and 21)	9(11)	22
23 Coinsurance	9(11)	23
24 Subtotal (line 22 minus line 23)	9(11)	24
25 Allowable bad debts (exclude bad debts for professional services) (see instructions)	-9(11)	25
26 Adjusted reimbursable bad debts (see instructions)	9(11)	26
27 Allowable bad debts for dual eligible beneficiaries (see instructions)	9(11)	27
28 Subtotal (sum of lines 24 and 25 or 26 (line 26 hospital and subprovider only))	9(11)	28
29 Other adjustments (specify) (see instructions)	X(36)	9(11)
30 Subtotal (line 28, plus or minus line 29)	9(11)	30
31 Interim payments	9(11)	31
32 Tentative settlement (for contractor use only)	9(11)	32
33 Balance due provider/program (line 30 minus the sum of lines 31, and 32)	9(11)	33
34 Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, section 115.2	-9(11)	34

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4033.5)

Rev. 2

40-595

4090 (Cont.)

FORM CMS-2552-10

08-11

## CALCULATION OF REIMBURSEMENT SETTLEMENT

PROVIDER CCN:

PERIOD:

WORKSHEET E-3,

COMPONENT CCN:

FROM

PART VI

TO

## PART VI - CALCULATION OF REIMBURSEMENT SETTLEMENT - ALL OTHER HEALTH SERVICES FOR TITLE XVIII PART A PPS SNF SERVICES

## PROSPECTIVE PAYMENT AMOUNT (SEE INSTRUCTIONS)

1	Resource Utilization Group (RUGS) payment	9(11)	1
2	Routine service other pass through costs	9(11)	2
3	Ancillary service other pass through costs	9(11)	3
4	Subtotal (sum of lines 1 through 3)	9(11)	4

## COMPUTATION OF NET COST OF COVERED SERVICES

5	Medical and other services	-9(11)	5
6	Deductibles	9(11)	6
7	Coinurance	9(11)	7
8	Allowable bad debts (see instructions)	-9(11)	8
9	Reimbursable bad debts for dual eligible beneficiaries (see instructions)	-9(11)	9
10	Allowable reimbursable bad debts (see instructions)	9(11)	10
11	Utilization review	9(11)	11
12	Subtotal (Sum of lines 4, 5 minus 6 & 7 plus 10 and 11) (see instructions)	9(11)	12
13	Impatient primary payer payments	-9(11)	13
14	Other adjustments (specify) (see instructions)	-9(11)	14
15	Subtotal (line 12 minus 13 + line 14)	9(11)	15
16	Interim payments	9(11)	16
17	Tentative settlement (for contractor use only)	9(11)	17
18	Balance due provider/program (line 15 minus the sum of lines 16 and 17)	9(11)	18
19	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, section 115.2	-9(11)	19

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4033.6)

40-596

Rev. 2

08-11		FORM CMS-2552-10		4090 (Cont.)	
CALCULATION OF REIMBURSEMENT SETTLEMENT			PROVIDER CCN:	PERIOD:	WORKSHEET E-3, PART VII
			COMPONENT CCN:	FROM TO	
Check applicable boxes:	<input type="checkbox"/> Title V <input type="checkbox"/> Title XIX	<input type="checkbox"/> Hospital <input type="checkbox"/> Subprovider <input type="checkbox"/> SNF	<input type="checkbox"/> NF <input type="checkbox"/> ICF/MR	<input type="checkbox"/> PPS <input type="checkbox"/> IEFRA <input type="checkbox"/> Other	
<b>PART VII - CALCULATION OF REIMBURSEMENT - ALL OTHER HEALTH SERVICES FOR TITLES V OR XIX SERVICES</b>					
COMPUTATION OF NET COST OF COVERED SERVICES					Title V or Title XIX
1	Inpatient hospital/SNF/NF services				9(11) 1
2	Medical and other services				9(11) 2
3	Organ acquisition (certified transplant centers only)				9(11) 3
4	Subtotal (sum of lines 1, 2 and 3)				9(11) 4
5	Inpatient primary payer payments				9(11) 5
6	Outpatient primary payer payments				9(11) 6
7	Subtotal (line 4 less sum of lines 5 and 6)				9(11) 7
COMPUTATION OF LESSER OF COST OR CHARGES					
Reasonable Charges					
8	Routine service charges				9(11) 8
9	Ancillary service charges				9(11) 9
10	Organ acquisition charges, net of revenue				9(11) 10
11	Incentive from target amount computation				9(11) 11
12	Total reasonable charges (sum of lines 8 through 11)				9(11) 12
CUSTOMARY CHARGES					
13	Amount actually collected from patients liable for payment for services on a charge basis				9(11) 13
14	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR 413.13(e)				9(11) 14
15	Ratio of line 13 to line 14 (not to exceed 1.000000)				9.9(6) 15
16	Total customary charges (see instructions)				9(11) 16
17	Excess of customary charges over reasonable cost (complete only if line 16 exceeds line 7) (see instructions)				9(11) 17
18	Excess of reasonable cost over customary charges (complete only if line 7 exceeds line 16) (see instructions)				9(11) 18
19	Interns and residents (see instructions)				9(11) 19
20	Cost of teaching physicians (see instructions)				9(11) 20
21	Cost of covered services (line 7)				9(11) 21
PROSPECTIVE PAYMENT AMOUNT					
22	Other than outlier payments				9(11) 22
23	Outlier payments				9(11) 23
24	Program capital payments				9(11) 24
25	Capital exception payments (see instructions)				9(11) 25
26	Routine and ancillary service other pass through costs				9(11) 26
27	Subtotal (sum of lines 22 through 26)				9(11) 27
28	Customary charges (title XIX PPS covered services only)				9(11) 28
29	Titles V or XIX PPS, lesser of lines 27 or 28; non-PPS enter amount from line 27				9(11) 29
COMPUTATION OF REIMBURSEMENT SETTLEMENT					
30	Excess of reasonable cost (from line 18)				9(11) 30
31	Subtotal (sum of lines 19 through 21 minus 29)				9(11) 31
32	Deductibles				9(11) 32
33	Coinsurance				9(11) 33
34	Allowable bad debts (see instructions)				9(11) 34
35	Utilization review				9(11) 35
36	Subtotal (sum of lines 31, 34 and 35 minus the sum of lines 32 and 33)				9(11) 36
37	Other adjustments (specify) (see instructions)				X(36) 9(11) 37
38	Subtotal (line 36 ± line 37)				9(11) 38
39	Direct graduate medical education payments (from Worksheet E-4)				9(11) 39
40	Total amount payable to the provider (sum of lines 38 and 39)				9(11) 40
41	Interim payments				9(11) 41
42	Balance due provider/program (line 40 minus 41)				9(11) 42
43	Protected amounts (nonallowable cost report items) in accordance with CMS Pub 15-2, section 115.2				9(11) 43

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4033.7)

Rev. 2

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4090 (Cont.)		FORM CMS-2552-10		08-11	
DIRECT GRADUATE MEDICAL EDUCATION (GME) & ESRD OUTPATIENT DIRECT MEDICAL EDUCATION COSTS		PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET E-4	
Check applicable box:	<input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII <input type="checkbox"/> Title XIX				
COMPUTATION OF TOTAL DIRECT GME AMOUNT					
1	Unweighted resident FTE count for allopathic and osteopathic programs for cost reporting periods ending on or before December 31, 1994	9(3).99		1	
2	Unweighted FTE-resident cap add-on for new programs per 42 CFR 413.79(e)(1) (see instructions)	9(3).99		2	
3	Amount of reduction to Direct GME cap under section 422 of MMA	9(3).99		3	
3.01	Direct GME cap reduction amount under ACA §5503 in accordance with CFR §413.79 (m). (see instructions for cost reporting periods straddling 7/1/2011)	9(3).99		3.01	
4	Adjustment (plus or minus) to the FTE cap for allopathic and osteopathic programs due to a Medicare GME affiliation agreement (42 CFR §413.75(b) and § 413.79 (f))	-9(3).99		4	
4.01	ACA Section 5503 increase to the Direct GME FTE Cap (see instructions for cost reporting periods straddling 7/1/2011)	-9(3).99		4.01	
4.02	ACA Section 5506 number of additional direct GME FTE cap slots (see instructions for cost reporting periods straddling 7/1/2011)	-9(3).99		4.02	
5	FTE adjusted cap (line 1 plus line 2 minus line 3 and 3.01 plus or minus line 4 plus line 4.01 plus line 4.02 plus applicable subscripts)	9(4).99		5	
6	Unweighted resident FTE count for allopathic and osteopathic programs for the current year from your records (see instructions)	9(3).99		6	
7	Enter the lesser of line 5 or line 6	9(4).99		7	
		Primary Care 1	Other 2	Total 3	
8	Weighted FTE count for physicians in an allopathic and osteopathic program for the current year	9(3).99	9(3).99		8
9	If line 6 is less than 5 enter the amount from line 8, otherwise multiply line 8 times the result of line 5 divided by the amount on line 6	9(4).99	9(4).99	9(4).99	9
10	Weighted dental and podiatric resident FTE count for the current year		9(3).99		10
11	Total weighted FTE count	9(3).99	9(3).99		11
12	Total weighted resident FTE count for the prior cost reporting year (see instructions)	9(3).99	9(3).99		12
13	Total weighted resident FTE count for the penultimate cost reporting year (see instr.)	9(3).99	9(3).99		13
14	Rolling average FTE count (sum of lines 11 through 13 divided by 3)	9(3).99	9(3).99		14
15	Adjustment for residents in initial years of new programs	9(3).99	9(3).99		15
16	Adjustment for residents displaced by program or hospital closure	9(3).99	9(3).99		16
17	Adjusted rolling average FTE count	9(11)	9(11)		17
18	Per resident amount	9(3).99	9(3).99		18
19	Approved amount for resident costs	9(4).99	9(4).99	9(4).99	19
20	Additional unweighted allopathic and osteopathic direct GME FTE resident cap slots received under 42 Sec. 413.79(c)(4)			9(3).99	20
21	GME FTE weighted resident count over cap (see instructions)			9(3).99	21
22	Allowable additional direct GME FTE resident count (see instructions)			9(3).99	22
23	Enter the locality adjustment national average per resident amount (see instructions)			9(3).99	23
24	Multiply line 22 times line 23			9(3).99	24
25	Total direct GME amount (sum of lines 19 and 24)			9(3).99	25
COMPUTATION OF PROGRAM PATIENT LOAD		Inpatient Part A	Managed Care		
26	Inpatient days	9(11)	9(11)		26
27	Total inpatient days	9(11)	9(11)		27
28	Ratio of inpatient days to total inpatient days	9(11)	9(11)		28
29	Program direct GME amount	9(11)	9(11)		29
30	Reduction for nursing/allied health		9(11)		30
31	Net Program direct GME amount			9(3).99	31
DIRECT MEDICAL EDUCATION COSTS FOR ESRD COMPOSITE RATE - TITLE XVIII ONLY (NURSING SCHOOL AND PARAMEDICAL EDUCATION COSTS)					
32	Renal dialysis direct medical education costs (from Worksheet B, Part I, sum of columns 20 and 23, lines 74 and 94)			9(3).99	32
33	Renal dialysis and home dialysis total charges (Worksheet C, Part I, column 8, sum of lines 74 and 94)			9(3).99	33
34	Ratio of direct medical education costs to total charges (line 32 ÷ line 33)			9(6)	34
35	Medicare outpatient ESRD charges (see instructions)			9(3).99	35
36	Medicare outpatient ESRD direct medical education costs (line 34 x line 35)			9(3).99	36

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB 15-II, SECTION 4034)

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Rev. 2

08-11		FORM CMS-2552-10		4090 (Cont.)	
DIRECT GRADUATE MEDICAL EDUCATION (GME) & ESRD OUTPATIENT DIRECT MEDICAL EDUCATION COSTS			PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET E-4 (Cont.)
Check applicable box:	<input type="checkbox"/> Title V				
	<input type="checkbox"/> Title XVIII				
	<input type="checkbox"/> Title XIX				
APPORTIONMENT OF MEDICARE REASONABLE COST OF GME					
Part A Reasonable Cost					
37	Reasonable cost (see instructions)		9(8).99		37
38	Organ acquisition costs (Worksheet D-4, Part III, column 1, line 69)		9(8).99		38
39	Cost of teaching physicians (Worksheet D-5, Part II, column 3, line 20)		9(8).99		39
40	Primary payer payments (see instructions)		9(8).99		40
41	Total Part A reasonable cost (sum of lines 37 through 39 minus line 40)		9(11)		41
Part B Reasonable Cost					
42	Reasonable cost (see instructions)		9(8).99		42
43	Primary payer payments (see instructions)		9(8).99		43
44	Total Part B reasonable cost (line 42 minus line 43)		9(11)		44
45	Total reasonable cost (sum of lines 41 and 44)		9(8).99		45
46	Ratio of Part A reasonable cost to total reasonable cost (line 41 ÷ line 45)		9.9(6)		46
47	Ratio of Part B reasonable cost to total reasonable cost (line 44 ÷ line 45)		9.9(6)		47
ALLOCATION OF MEDICARE DIRECT GME COSTS BETWEEN PART A AND PART B					
48	Total program GME payment (line 31)		9(8).99		48
49	Part A Medicare GME payment (line 46 x 48) (Title XVIII only) (see instructions)		9(8).99		49
50	Part B Medicare GME payment (line 47 x 48) (Title XVIII only) (see instructions)		9(8).99		50

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB 15-II, SECTION 4034)

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## 7.1.6 G Worksheets

4090 (Cont.)		FORM CMS-2552-10			08-11
BALANCE SHEET (If you are nonproprietary and do not maintain fund-type accounting records, complete the General Fund column only)		PROVIDER CCN:	PERIOD: FROM TO	WORKSHEET G	
Assets (Omit cash)	General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
	1	2	3	4	
<b>CURRENT ASSETS</b>					
1 Cash on hand and in banks	-9(11)	-9(11)	-9(11)	-9(11)	1
2 Temporary investments	-9(11)	-9(11)	-9(11)	-9(11)	2
3 Notes receivable	-9(11)	-9(11)	-9(11)	-9(11)	3
4 Accounts receivable	-9(11)	-9(11)	-9(11)	-9(11)	4
5 Other receivables	-9(11)	-9(11)	-9(11)	-9(11)	5
6 Allowances for uncollectible notes and accounts receivable	-9(11)	-9(11)	-9(11)	-9(11)	6
7 Inventory	-9(11)	-9(11)	-9(11)	-9(11)	7
8 Prepaid expenses	-9(11)	-9(11)	-9(11)	-9(11)	8
9 Other current assets	-9(11)	-9(11)	-9(11)	-9(11)	9
10 Due from other funds	-9(11)	-9(11)	-9(11)	-9(11)	10
11 Total current assets (sum of lines 1-10)	-9(11)	-9(11)	-9(11)	-9(11)	11
<b>FIXED ASSETS</b>					
12 Land	-9(11)	-9(11)	-9(11)	-9(11)	12
13 Land improvements	-9(11)	-9(11)	-9(11)	-9(11)	13
14 Accumulated depreciation	-9(11)	-9(11)	-9(11)	-9(11)	14
15 Buildings	-9(11)	-9(11)	-9(11)	-9(11)	15
16 Accumulated depreciation	-9(11)	-9(11)	-9(11)	-9(11)	16
17 Leasehold improvements	-9(11)	-9(11)	-9(11)	-9(11)	17
18 Accumulated depreciation	-9(11)	-9(11)	-9(11)	-9(11)	18
19 Fixed equipment	-9(11)	-9(11)	-9(11)	-9(11)	19
20 Accumulated depreciation	-9(11)	-9(11)	-9(11)	-9(11)	20
21 Automobiles and trucks	-9(11)	-9(11)	-9(11)	-9(11)	21
22 Accumulated depreciation	-9(11)	-9(11)	-9(11)	-9(11)	22
23 Major movable equipment	-9(11)	-9(11)	-9(11)	-9(11)	23
24 Accumulated depreciation	-9(11)	-9(11)	-9(11)	-9(11)	24
25 Minor equipment depreciable	-9(11)	-9(11)	-9(11)	-9(11)	25
26 Accumulated depreciation	-9(11)	-9(11)	-9(11)	-9(11)	26
27 HIT designated Assets	-9(11)	-9(11)	-9(11)	-9(11)	27
28 Accumulated depreciation	-9(11)	-9(11)	-9(11)	-9(11)	28
29 Minor equipment-nondepreciable	-9(11)	-9(11)	-9(11)	-9(11)	29
30 Total fixed assets (sum of lines 12-29)	-9(11)	-9(11)	-9(11)	-9(11)	30
<b>OTHER ASSETS</b>					
31 Investments	-9(11)	-9(11)	-9(11)	-9(11)	31
32 Deposits on leases	-9(11)	-9(11)	-9(11)	-9(11)	32
33 Due from owners/officers	-9(11)	-9(11)	-9(11)	-9(11)	33
34 Other assets	-9(11)	-9(11)	-9(11)	-9(11)	34
35 Total other assets (sum of lines 31-34)	-9(11)	-9(11)	-9(11)	-9(11)	35
36 Total assets (sum of lines 11, 30, and 35)	-9(11)	-9(11)	-9(11)	-9(11)	36

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4040)  
40-600

Rev. 2

08-11		FORM CMS-2552-10		4090 (Cont.)	
BALANCE SHEET (If you are nonproprietary and do not maintain fund-type accounting records, complete the General Fund column only)		PROVIDER CCN:	PERIOD: FROM TO	WORKSHEET G (CONT.)	
Liabilities and Fund Balances (Omit cents)	General Fund 1	Specific Purpose Fund 2	Endowment Fund 3	Plant Fund 4	
<b>CURRENT LIABILITIES</b>					
37 Accounts payable	-9(11)	-9(11)	-9(11)	-9(11)	37
38 Salaries, wages, and fees payable	-9(11)	-9(11)	-9(11)	-9(11)	38
39 Payroll taxes payable	-9(11)	-9(11)	-9(11)	-9(11)	39
40 Notes and loans payable (short term)	-9(11)	-9(11)	-9(11)	-9(11)	40
41 Deferred income	-9(11)	-9(11)	-9(11)	-9(11)	41
42 Accelerated payments	-9(11)				42
43 Due to other funds	-9(11)	-9(11)	-9(11)	-9(11)	43
44 Other current liabilities	-9(11)	-9(11)	-9(11)	-9(11)	44
45 Total current liabilities (sum of lines 37 thru 44)	-9(11)	-9(11)	-9(11)	-9(11)	45
<b>LONG TERM LIABILITIES</b>					
46 Mortgage payable	-9(11)	-9(11)	-9(11)	-9(11)	46
47 Notes payable	-9(11)	-9(11)	-9(11)	-9(11)	47
48 Unsecured loans	-9(11)	-9(11)	-9(11)	-9(11)	48
49 Other long term liabilities	-9(11)	-9(11)	-9(11)	-9(11)	49
50 Total long term liabilities (sum of lines 46 thru 49)	-9(11)	-9(11)	-9(11)	-9(11)	50
51 Total liabilities (sum of lines 45 and 50)	-9(11)	-9(11)	-9(11)	-9(11)	51
<b>CAPITAL ACCOUNTS</b>					
52 General fund balance	-9(11)				52
53 Specific purpose fund		-9(11)			53
54 Donor created - endowment fund balance - restricted			-9(11)		54
55 Donor created - endowment fund balance - unrestricted			-9(11)		55
56 Governing body created - endowment fund balance			-9(11)		56
57 Plant fund balance - invested in plant				-9(11)	57
58 Plant fund balance - reserve for plant improvement, replacement, and expansion				-9(11)	58
59 Total fund balances (sum of lines 52 thru 58)	-9(11)	-9(11)	-9(11)	-9(11)	59
60 Total liabilities and fund balances (sum of lines 51 and 59)	-9(11)	-9(11)	-9(11)	-9(11)	60

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4040)

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4090 (Cont.)		FORM CMS-2552-10				08-11			
STATEMENT OF CHANGES IN FUND BALANCES		PROVIDER CCN:				PERIOD: FROM _____ TO _____		WORKSHEET G-1	
	GENERAL FUND		SPECIFIC PURPOSE FUND		ENDOWMENT FUND		PLANT FUND		
	1	2	3	4	5	6	7	8	
1 Fund balances at beginning of period		-9(11)		-9(11)		-9(11)		-9(11)	1
2 Net income (loss) (from Worksheet G-3, line 29)		-9(11)							2
3 Total (sum of line 1 and line 2)		-9(11)		-9(11)		-9(11)		-9(11)	3
4 Additions (credit adjustments) (specify) X(36)		-9(11)		-9(11)		-9(11)		-9(11)	4
5 X(36)		-9(11)		-9(11)		-9(11)		-9(11)	5
6 X(36)		-9(11)		-9(11)		-9(11)		-9(11)	6
7 X(36)		-9(11)		-9(11)		-9(11)		-9(11)	7
8 X(36)		-9(11)		-9(11)		-9(11)		-9(11)	8
9 X(36)		-9(11)		-9(11)		-9(11)		-9(11)	9
10 Total additions (sum of lines 4-9)		-9(11)		-9(11)		-9(11)		-9(11)	10
11 Subtotal (line 3 plus line 10)		-9(11)		-9(11)		-9(11)		-9(11)	11
12 Deductions (debit adjustments) (specify) X(36)		-9(11)		-9(11)		-9(11)		-9(11)	12
13 X(36)		-9(11)		-9(11)		-9(11)		-9(11)	13
14 X(36)		-9(11)		-9(11)		-9(11)		-9(11)	14
15 X(36)		-9(11)		-9(11)		-9(11)		-9(11)	15
16 X(36)		-9(11)		-9(11)		-9(11)		-9(11)	16
17 X(36)		-9(11)		-9(11)		-9(11)		-9(11)	17
18 Total deductions (sum of lines 12-17)		-9(11)		-9(11)		-9(11)		-9(11)	18
19 Fund balance at end of period per balance sheet (line 11 minus line 18)		-9(11)		-9(11)		-9(11)		-9(11)	19

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4040)

40-602

Rev. 2

08-11	FORM CMS-2552-10	4090 (Cont.)
STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES	PROVIDER CCM: _____	PERIOD: FROM _____ TO _____
		WORKSHEET G-2, PARTS I & II

**PART I - PATIENT REVENUES**

REVENUE CENTER		INPATIENT	OUTPATIENT	TOTAL	
		1	2	3	
<b>GENERAL INPATIENT ROUTINE CARE SERVICES</b>					
1	Hospital	9(11)		9(11)	1
2	Subprovider IPF	9(11)		9(11)	2
3	Subprovider TRF	9(11)		9(11)	3
4	Subprovider (Other)	9(11)		9(11)	4
5	Swing bed - SNF	9(11)		9(11)	5
6	Swing bed - NF	9(11)		9(11)	6
7	Skilled nursing facility	9(11)		9(11)	7
8	Nursing facility	9(11)		9(11)	8
9	Other long term care	9(11)		9(11)	9
10	Total general inpatient care services (sum of lines 1-9)	9(11)		9(11)	10
<b>INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES</b>					
11	Intensive care unit	9(11)		9(11)	11
12	Coronary care unit	9(11)		9(11)	12
13	Burn intensive care unit	9(11)		9(11)	13
14	Surgical intensive care unit	9(11)		9(11)	14
15	Other special care (specify)	9(11)		9(11)	15
16	Total intensive care type inpatient hospital services (sum of lines 11-15)	9(11)		9(11)	16
17	Total inpatient routine care services (sum of lines 10 and 16)	9(11)		9(11)	17
18	Auxiliary services	9(11)	9(11)	9(11)	18
19	Outpatient services	9(11)	9(11)	9(11)	19
20	Rural Health Clinic (RHC)	9(11)	9(11)	9(11)	20
21	Federally Qualified Health Center (FQHC)	9(11)	9(11)	9(11)	21
22	Home health agency		9(11)	9(11)	22
23	Ambulance	9(11)	9(11)	9(11)	23
24	Outpatient rehabilitation providers		9(11)	9(11)	24
25	ASC	9(11)	9(11)	9(11)	25
26	Hospice	9(11)	9(11)	9(11)	26
27	Other (specify) X(36)	9(11)	9(11)	9(11)	27
28	Total patient revenues (sum of lines 17-27) (transfer column 3 to Worksheet G-3, line 1)	9(11)	9(11)	9(11)	28

**PART II - OPERATING EXPENSES**

		1	2	
29	Operating expenses (per Wkst. A, column 3, line 200)			29
30	Add (specify) X(36)	9(11)		30
31	X(36)	9(11)		31
32	X(36)	9(11)		32
33	X(36)	9(11)		33
34	X(36)	9(11)		34
35	X(36)	9(11)		35
36	Total additions (sum of lines 30-35)		9(8.99)	36
37	Deduct (specify) X(36)	9(11)		37
38	X(36)	9(11)		38
39	X(36)	9(11)		39
40	X(36)	9(11)		40
41	X(36)	9(11)		41
42	Total deductions (sum of lines 37-41)		9(8.99)	42
43	Total operating expenses (sum of lines 29 and 36 minus line 42) (transfer to Worksheet G-3, line 4)		9(11)	43

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4040)

Rev. 2

40-603

4090 (Cont.)		FORM CMS-2552-10		08-11	
STATEMENT OF REVENUES AND EXPENSES		PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET G-3	
Description					
1	Total patient revenues (from Worksheet G-2, Part I, column 3, line 28)		9(11)		1
2	Less contractual allowances and discounts on patients' accounts		9(11)		2
3	Net patient revenues (line 1 minus line 2)		9(11)		3
4	Less total operating expenses (from Worksheet G-2, Part II, line 43)		9(11)		4
5	Net income from service to patients (line 3 minus line 4)		9(11)		5
OTHER INCOME					
6	Contributions, donations, bequests, etc.		9(11)		6
7	Income from investments		9(11)		7
8	Revenues from telephone and telegraph service		9(11)		8
9	Revenue from television and radio service		9(11)		9
10	Purchase discounts		9(11)		10
11	Rabates and refunds of expenses		9(11)		11
12	Parking lot receipts		9(11)		12
13	Revenue from laundry and linen service		9(11)		13
14	Revenue from meals sold to employees and guests		9(11)		14
15	Revenue from rental of living quarters		9(11)		15
16	Revenue from sale of medical and surgical supplies to other than patients		9(11)		16
17	Revenue from sale of drugs to other than patients		9(11)		17
18	Revenue from sale of medical records and abstracts		9(11)		18
19	Tuition (fees, sale of textbooks, uniforms, etc.)		9(11)		19
20	Revenue from gifts, flowers, coffee shops, and canteen		9(11)		20
21	Rental of vending machines		9(11)		21
22	Rental of hospital space		9(11)		22
23	Governmental appropriations		9(11)		23
24	Other (specify) X(36)		9(11)		24
25	Total other income (sum of lines 6-24)		9(11)		25
26	Total (line 5 plus line 25)		9(11)		26
27	Other expenses (specify) X(36)		9(11)		27
28	Total other expenses (sum of line 27 and subscripts)		-9(11)		28
29	Net income (or loss) for the period (line 26 minus line 28)		-9(11)		29

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4040)

40-604 Rev. 2

## 7.1.7 H Worksheets

FORM CMS-2552-10						4090 (Cont.)					
ANALYSIS OF PROVIDER-BASED HOME HEALTH AGENCY COSTS						PROVIDER CCN: _____	PERIOD: FROM _____ TO _____		WORKSHEET H		
						HHA CCN: _____					
COST CENTER DESCRIPTIONS (omit cents)	SALARIES	EMPLOYEE BENEFITS	TRANSPORTATION (see instructions)	CONTRACTED/ PURCHASED SERVICES	OTHER COSTS	TOTAL (sum of cols. 1 thru 5)	RECLASSIFICATIONS	RECLASSIFIED TRIAL BALANCE (col. 6 + col. 7)	ADJUSTMENTS	NET EXPENSES FOR ALLOCATION (col. 8 + col. 9)	
	1	2	3	4	5	6	7	8	9	10	
<b>GENERAL SERVICE COST CENTERS</b>											
1 Capital Related-Bldgs. and Fixtures			9(11)		9(11)	9(11)	-9(11)	-9(11)	-9(11)	9(11)	1
2 Capital Related-Movable Equipment			9(11)		9(11)	9(11)	-9(11)	-9(11)	-9(11)	9(11)	2
3 Plant Operation & Maintenance	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	9(11)	3
4 Transportation (see instructions)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	9(11)	4
5 Administrative and General	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	9(11)	5
<b>HHA REIMBURSABLE SERVICES</b>											
6 Skilled Nursing Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	9(11)	6
7 Physical Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	9(11)	7
8 Occupational Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	9(11)	8
9 Speech Pathology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	9(11)	9
10 Medical Social Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	9(11)	10
11 Home Health Aide	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	9(11)	11
12 Supplies (see instructions)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	9(11)	12
13 Drugs	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	9(11)	13
14 DME	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	9(11)	14
<b>HHA NONREIMBURSABLE SERVICES</b>											
15 Home Dialysis Aide Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	9(11)	15
16 Respiratory Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	9(11)	16
17 Private Duty Nursing	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	9(11)	17
18 Clinic	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	9(11)	18
19 Health Promotion Activities	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	9(11)	19
20 Day Care Program	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	9(11)	20
21 Home Delivered Meals Program	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	9(11)	21
22 Homemaker Service	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	9(11)	22
23 All Others	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	-9(11)	-9(11)	9(11)	23
24 Total (sum of lines 1-23)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	24

Column, line 24 should agree with the Worksheet A, column 3, line 101, or subscript as applicable.

FORM CMS 2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN HCFA PUB. 15-II, SECTION 4041)

Rev. 2

40-605

4090 (Cont.)

FORM CMS-2552-10

08-11

COST ALLOCATION - HHA GENERAL SERVICE COST

PROVIDER CCN: \_\_\_\_\_

PERIOD:

FROM \_\_\_\_\_

TO \_\_\_\_\_

WORKSHEET H-1

PART I

HHA CCN: \_\_\_\_\_

	NET EXPENSES FOR COST ALLOCATION (from Wkst. H, col. 10)	CAPITAL RELATED COSTS		PLANT OPERATION & MAINTENANCE	TRANS- PORTATION	SUBTOTAL (cols. 0-4)	ADMINIS- TRATIVE & GENERAL	TOTAL (cols. 4a + 5)	
		BLDGS. & FIXTURES	MOVABLE EQUIPMENT						
	0	1	2	3	4	4a	5	6	
<b>GENERAL SERVICE COST CENTERS</b>									
1 Capital Related-Bldgs. and Fixtures	9(11)	9(11)							1
2 Capital Related-Movable Equipment	9(11)		9(11)						2
3 Plant Operation & Maintenance	9(11)	9(11)	9(11)	9(11)					3
4 Transportation (see instructions)	9(11)	9(11)	9(11)	9(11)	9(11)				4
5 Administrative and General	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		5
<b>HHA REIMBURSABLE SERVICES</b>									
6 Skilled Nursing Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	6
7 Physical Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	7
8 Occupational Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	8
9 Speech Pathology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9
10 Medical Social Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	10
11 Home Health Aide	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	11
12 Supplies (see instructions)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	12
13 Drugs	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	13
14 DME	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	14
<b>HHA NONREIMBURSABLE SERVICES</b>									
15 Home Dialysis Aide Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	15
16 Respiratory Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	16
17 Private Duty Nursing	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	17
18 Clinic	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	18
19 Health Promotion Activities	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	19
20 Day Care Program	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	20
21 Home Delivered Meals Program	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	21
22 Homemaker Service	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	22
23 All Others	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	23
24 Totals (sum of lines 1-23)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	24

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4042)

40-606

Rev. 2

08-11		FORM CMS-2552-10					4090 (Cont.)	
COST ALLOCATION - HHA STATISTICAL BASIS		PROVIDER CCN: _____		PERIOD: FROM _____ TO _____		WORKSHEET H-1, PART II		
		HHA CCN: _____						
		CAPITAL RELATED COSTS		PLANT OPERATION & MAINTENANCE (SQUARE FEET)	TRANSPORTATION (MILEAGE)	RECONCILIATION	ADMINISTRATIVE & GENERAL (ACCUM. COST)	
		BLDG. & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (DOLLAR VALUE)					
		1	2	3	4	5a	5	
GENERAL SERVICE COST CENTERS								
1	Capital Related-Bldgs. and Fixtures	9(11)					1	
2	Capital Related-Movable Equipment		9(11)				2	
3	Plant Operation & Maintenance	9(11)	9(11)	9(11)			3	
4	Transportation (see instructions)	9(11)	9(11)	9(11)	9(11)		4	
5	Administrative and General	9(11)	9(11)	9(11)	9(11)	-9(11)	5	
HHA REDIMBURSABLE SERVICES								
6	Skilled Nursing Care	9(11)	9(11)	9(11)	9(11)	-9(11)	6	
7	Physical Therapy	9(11)	9(11)	9(11)	9(11)	-9(11)	7	
8	Occupational Therapy	9(11)	9(11)	9(11)	9(11)	-9(11)	8	
9	Speech Pathology	9(11)	9(11)	9(11)	9(11)	-9(11)	9	
10	Medical Social Services	9(11)	9(11)	9(11)	9(11)	-9(11)	10	
11	Home Health Aide	9(11)	9(11)	9(11)	9(11)	-9(11)	11	
12	Supplies (see instructions)	9(11)	9(11)	9(11)	9(11)	-9(11)	12	
13	Drugs	9(11)	9(11)	9(11)		-9(11)	13	
14	DME	9(11)	9(11)	9(11)	9(11)	-9(11)	14	
HHA NONREDIMBURSABLE SERVICES								
15	Home Dialysis Aide Services	9(11)	9(11)	9(11)	9(11)	-9(11)	15	
16	Respiratory Therapy	9(11)	9(11)	9(11)	9(11)	-9(11)	16	
17	Private Duty Nursing	9(11)	9(11)	9(11)	9(11)	-9(11)	17	
18	Clinic	9(11)	9(11)	9(11)	9(11)	-9(11)	18	
19	Health Promotion Activities	9(11)	9(11)	9(11)	9(11)	-9(11)	19	
20	Day Care Program	9(11)	9(11)	9(11)	9(11)	-9(11)	20	
21	Home Delivered Meals Program	9(11)	9(11)	9(11)	9(11)	-9(11)	21	
22	Homemaker Service	9(11)	9(11)	9(11)	9(11)	-9(11)	22	
23	All Others	9(11)	9(11)	9(11)	9(11)	-9(11)	23	
24	Total (sum of lines 1-23)	9(11)	9(11)	9(11)	9(11)	9(11)	24	
25	Cost To Be Allocated (per Worksheet H-1, Part D)	9(11)	9(11)	9(11)	9(11)		25	
26	Unit Cost Multiplier	9.9(6)	9.9(6)	9.9(6)	9.9(6)		26	

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4042)

Rev. 2

40-607

4090 (Cont.)

FORM CMS-2552-10

08-11 08-1

ALLOCATION OF GENERAL SERVICE  
COSTS TO HHA COST CENTERS

PROVIDER CCN: \_\_\_\_\_

PERIOD:  
FROM \_\_\_\_\_  
TO \_\_\_\_\_WORKSHEET H-2,  
PART IALLO  
COST:

HHA COST CENTER (omit cents)	From Wkst. H-1 Part I, col. 6, line	HHA TRIAL BALANCE (1)	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS	SUBTOTAL (cols. 0-4)	ADMINIS- TRATIVE & GENERAL	MAIN- TENANCE & REPAIRS	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	
			BLDGS. & FIXTURES	MOVABLE EQUIPMENT							
		0	1	2	4	4A	5	6	7	8	
1 Administrative and General	5		-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	1 1
2 Skilled Nursing Care	6	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	2 2
3 Physical Therapy	7	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	3 3
4 Occupational Therapy	8	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	4 4
5 Speech Pathology	9	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	5 5
6 Medical Social Services	10	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	6 6
7 Home Health Aide	11	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	7 7
8 Supplies	12	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	8 8
9 Drugs	13	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9 9
10 DME	14	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	10 10
11 Home Dialysis Aide Services	15	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	11 11
12 Respiratory Therapy	16	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	12 12
13 Private Duty Nursing	17	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	13 13
14 Clinic	18	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	14 14
15 Health Promotion Activities	19	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	15 15
16 Day Care Program	20	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	16 16
17 Home Delivered Meals Program	21		-9(11)								17 17
18 Homemaker Service	22		-9(11)								18 18
19 All Others	23		-9(11)								19 19
20 Totals (sum of lines 1-19) (2)		9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	9(11)	20 20
21 Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.											21 21

(1) Column 0, line 20 must agree with Wkst. A, column 7, line 101.

(2) Columns 0 through 26, line 20 must agree with the corresponding columns of Wkst. B, Part I, line 101.

(2) Co

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4043.1)

40-608

FORM

Rev. 2 Rev.

FORM CMS-2552-10												4090 (Cont.) 4090C	
CATION OF GENERAL SERVICE S TO HHA COST CENTERS					PROVIDER CCN: _____			PERIOD: FROM _____ TO _____		WORKSHEET H-2, PART I (CONT.)		ALLO COST:	
HHA COST CENTER (omit cents)	HOUSE KEEPING	DIETARY	CAFETERIA	MAIN- TENANCE OF PERSONNEL	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE	NON- PHYSICIAN ANES- THETISTS		
	9	10	11	12	13	14	15	16	17	18	19		
Administrative and General	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	1 1	
Skilled Nursing Care	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	2 2	
Physical Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	3 3	
Occupational Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	4 4	
Speech Pathology	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	5 5	
Medical Social Services	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	6 6	
Home Health Aide	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	7 7	
Supplies	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	8 8	
Drugs	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9 9	
DME	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	10 10	
Home Dialysis Aide Services	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	11 11	
Respiratory Therapy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	12 12	
Private Duty Nursing	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	13 13	
Clinic	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	14 14	
Health Promotion Activities	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	15 15	
Day Care Program	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	16 16	
Home Delivered Meals Program												17 17	
Homemaker Service												18 18	
All Others												19 19	
Totals (sum of lines 1-19) (2)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	20 20	
Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20 minus column 26, line 1, rounded to 6 decimal places.												21 21	

Sum of 0 through 26, line 20 must agree with the corresponding columns of Wkst. B, Part I, line 101. (2) Col

CMS-2552-10 (Draft) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4043.1) FORM  
2 40-609 40-6



1 FORM CMS-2552-10 4090 (Cont.)

CATION OF GENERAL SERVICE  
S TO HHA COST CENTERS  
ISTICAL BASIS

PROVIDER CCN: \_\_\_\_\_  
HHA CCN: \_\_\_\_\_

PERIOD:  
FROM \_\_\_\_\_  
TO \_\_\_\_\_

WORKSHEET H-2,  
PART II (CONT.)

HHA COST CENTER	SOCIAL SERVICE (TIME SPENT)	OTHER GENERAL SERVICE (SPECIFY)	NON- PHYSICIAN ANES- THETISTS (ASSIGNED TIME)	NURSING SCHOOL (ASSIGNED TIME)	INTERNS & RESIDENTS		PARA- MEDICAL EDUCATION (SPECIFY) (ASSIGNED TIME)	
					SALARY & FRINGES (ASSIGNED TIME)	PROGRAM COSTS (ASSIGNED TIME)		
	17	18	19	20	21	22	23	
Administrative and General	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	1
Skilled Nursing Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	2
Physical Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	3
Occupational Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	4
Speech Pathology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	5
Medical Social Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	6
Home Health Aide	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	7
Supplies	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	8
Drugs	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9
DME	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	10
Home Dialysis Aide Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	11
Respiratory Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	12
Private Duty Nursing	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	13
Clinic	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	14
Health Promotion Activities	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	15
Day Care Program	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	16
Home Delivered Meals Program	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	17
Homemaker Service	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	18
All Others	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	19
Totals (sum of lines 1-19)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	20
Total cost to be allocated	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	21
Unit Cost Multiplier	9.9(6)	9.9(6)	9.9(6)	9.9(6)	9.9(6)	9.9(6)	9.9(6)	22

[ CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4043.2)

4090 (Cont.)		FORM CMS-2552-10										08-11			
APPORTIONMENT OF PATIENT SERVICE COSTS										PROVIDER C.C.N.: _____		PERIOD: FROM _____ TO _____		WORKSHEET H-3, Parts I & II	
Check applicable box: <input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII <input type="checkbox"/> Title XIX										HHA C.C.N.: _____					
<b>PART I - COMPUTATION OF THE AGGREGATE PROGRAM COST</b>															
<b>Cost Per Visit Computation</b>															
Patient Services	From Wkst. H-2, Part I, col. 28, line	Facility Costs (from Wkst. H-2, Part I, col. 1)	Shared Ancillary Costs (from Part II, col. 2)	Total HHA Costs (cols. 1 + 2)	Total Visits	Average Cost Per Visit (col. 3 ÷ col. 4)	Program Visits			Cost of Services			Total Program Cost (sum of cols. 9-10)		
							Part A	Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance	Part A	Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance			
1 Skilled Nursing Care	2	-9(11)		9(9(6)	9(11)	-9(11)	9(11)	9(11)		-9(11)	-9(11)		-9(11)	1	
2 Physical Therapy	3	-9(11)	-9(11)	9(9(6)	9(11)	-9(11)	9(11)	9(11)		-9(11)	-9(11)		-9(11)	2	
3 Occupational Therapy	4	-9(11)	-9(11)	9(9(6)	9(11)	-9(11)	9(11)	9(11)		-9(11)	-9(11)		-9(11)	3	
4 Speech Pathology	5	-9(11)	-9(11)	9(9(6)	9(11)	-9(11)	9(11)	9(11)		-9(11)	-9(11)		-9(11)	4	
5 Medical Social Service	6	-9(11)		9(9(6)	9(11)	-9(11)	9(11)	9(11)		-9(11)	-9(11)		-9(11)	5	
6 Home Health Aide	7	-9(11)		9(9(6)	9(11)	-9(11)	9(11)	9(11)		-9(11)	-9(11)		-9(11)	6	
7 Total (sum of lines 1-6)		-9(11)	-9(11)	-9(11)	9(11)		9(11)	9(11)		-9(11)	-9(11)		-9(11)	7	
<b>Limitation Cost Computation</b>															
Patient Services	CBSA No. (1)	Part A	Program Visits		Total										
			Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance											
8 Skilled Nursing Care	1	2	3	4	8										
9 Physical Therapy	9(5)	9(11)	9(11)		9										
10 Occupational Therapy	9(5)	9(11)	9(11)		10										
11 Speech Pathology	9(5)	9(11)	9(11)		11										
12 Medical Social Services	9(5)	9(11)	9(11)		12										
13 Home Health Aide	9(5)	9(11)	9(11)		13										
14 Total (sum of lines 8-13)		9(11)	9(11)		14										
<b>Supplies and Drugs Cost Computations</b>															
Other Patient Services	From Wkst. H-2, Part I, col. 28, line	Facility Costs (from Wkst. H-2, Part I, col. 1)	Shared Ancillary Costs (from Part II, col. 2)	Total HHA Costs (cols. 1 + 2)	Total Charges from HHA (Record)	Ratio (col. 3 ÷ col. 4)	Program Covered Charges			Cost of Services					
							Part A	Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance	Part A	Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance			
15 Cost of Medical Supplies	8	-9(11)	-9(11)	9(9(6)	9(11)	9(9(6)							15		
16 Cost of Drugs	9	-9(11)	-9(11)	9(9(6)	9(11)	9(9(6)	9(11)	9(11)		-9(11)	-9(11)		16		
<b>PART II - APPORTIONMENT OF COST OF HHA SERVICES FURNISHED BY SHARED HOSPITAL DEPARTMENTS</b>															
	From Wkst. C, Part I, col. 9, line	Cost to Charge Ratio	Total HHA Charges (from provider records)	HHA Shared Ancillary Costs (col. 1 x col. 2)	Transfer to Part I as Indicated										
						1	2	3	4						
1 Physical Therapy	66	9(9(6)	9(11)	9(11)	col. 2, line 2										
2 Occupational Therapy	67	9(9(6)	9(11)	9(11)	col. 2, line 3										
3 Speech Pathology	68	9(9(6)	9(11)	9(11)	col. 2, line 4										
4 Cost of Medical Supplies	71	9(9(6)	9(11)	9(11)	col. 2, line 15										
5 Cost of Drugs	73	9(9(6)	9(11)	9(11)	col. 2, line 16										

FORM CMS-2552-10 (06/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-12, SECTION 4044)

40-614

Rev. 2

08-11		FORM CMS-2552-10		4090 (Cont.)	
CALCULATION OF HHA REIMBURSEMENT SETTLEMENT		PROVIDER CCN:	PERIOD:	WORKSHEET H-4,	
		HHA CCN:	FROM	Parts I & II	
			TO		
Check applicable box:		<input type="checkbox"/> Title V	<input type="checkbox"/> Title XVIII	<input type="checkbox"/> Title XIX	
<b>PART I - COMPUTATION OF THE LESSER OF REASONABLE COST OR CUSTOMARY CHARGES</b>					
Description	Part A	Part B			
		Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance		
1	2	3	4	5	
Reasonable Cost of Part A & Part B Services					
1 Reasonable cost of services (see instructions)	9(11)	9(11)	9(11)	1	
2 Total charges	9(11)	9(11)	9(11)	2	
Customary Charges					
3 Amount actually collected from patients liable for payment for services on a charge basis (from your records)	9(11)	9(11)	9(11)	3	
4 Amount that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR 413.13(b)	9(11)	9(11)	9(11)	4	
5 Ratio of line 3 to line 4 (not to exceed 1.000000)	9.9(6)	9.9(6)	9.9(6)	5	
6 Total customary charges (see instructions)	9(11)	9(11)	9(11)	6	
7 Excess of total customary charges over total reasonable cost (complete only if line 6 exceeds line 1)	9(11)	9(11)	9(11)	7	
8 Excess of reasonable cost over customary charges (complete only if line 1 exceeds line 6)	9(11)	9(11)	9(11)	8	
9 Primary payer amounts	9(11)	9(11)	9(11)	9	
<b>PART II - COMPUTATION OF HHA REIMBURSEMENT SETTLEMENT</b>					
Description	Part A Services		Part B Services		
	1	2	3	4	
10 Total reasonable cost (see instructions)	9(11)	9(11)	9(11)	10	
11 Total PPS Reimbursement - Full Episodes without Outliers	9(11)	9(11)	9(11)	11	
12 Total PPS Reimbursement - Full Episodes with Outliers	9(11)	9(11)	9(11)	12	
13 Total PPS Reimbursement - LUPA Episodes	9(11)	9(11)	9(11)	13	
14 Total PPS Reimbursement - PEP Episodes	9(11)	9(11)	9(11)	14	
15 Total PPS Outlier Reimbursement - Full Episodes with Outliers	9(11)	9(11)	9(11)	15	
16 Total PPS Outlier Reimbursement - PEP Episodes	9(11)	9(11)	9(11)	16	
17 Total Other Payments	9(11)	9(11)	9(11)	17	
18 DME Payments	9(11)	9(11)	9(11)	18	
19 Oxygen Payments	9(11)	9(11)	9(11)	19	
20 Prosthetic and Orthotic Payments	9(11)	9(11)	9(11)	20	
21 Part B deductibles billed to Medicare patients (exclude coinsurance)			9(11)	21	
22 Subtotal (sum of lines 10 thru 20 minus line 21)	9(11)	9(11)	9(11)	22	
23 Excess reasonable cost (from line 8)	9(11)	9(11)	9(11)	23	
24 Subtotal (line 22 minus line 23)	9(11)	9(11)	9(11)	24	
25 Coinsurance billed to program patients (from your records)			9(11)	25	
26 Net cost (line 24 minus line 25)	9(11)	9(11)	9(11)	26	
27 Reimbursable bad debts (from your records)	-9(11)	-9(11)	-9(11)	27	
28 Reimbursable bad debts for dual eligible beneficiaries (see instructions)	9(11)	9(11)	9(11)	28	
29 Total costs - current cost reporting period (line 26 plus line 27)	9(11)	9(11)	9(11)	29	
30 Other adjustments (see instructions) (specify)	-9(11)	-9(11)	-9(11)	30	
31 Subtotal (line 29 plus/minus line 30)	9(11)	9(11)	9(11)	31	
32 Interim payments (see instructions)	9(11)	9(11)	9(11)	32	
33 Tentative settlement (for contractor use only)	9(11)	9(11)	9(11)	33	
34 Balance due provider/program (line 31 minus lines 32 and 33)	9(11)	9(11)	9(11)	34	
35 Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-II, section 115.2	-9(11)	-9(11)	-9(11)	35	

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4045.1 - 4045.2)

Rev. 2

40-615

4090 (Cont.)		FORM CMS-2552-10		08-11		
ANALYSIS OF PAYMENTS TO PROVIDER-BASED HHA FOR SERVICES RENDERED TO PROGRAM BENEFICIARIES		PROVIDER CCN:	PERIOD:	WORKSHEET H-5		
		HHA CCN:	FROM	TO		
Description	Part A		Part B			
	mm/dd/yyyy	Amount	mm/dd/yyyy	Amount		
1	1	2	3	4		
1 Total interim payments paid to provider		9(11)		9(11)	1	
2 Interim payments payable on individual bills either submitted or to be submitted to the intermediary for services rendered in the cost reporting period. If none, write "NONE" or enter a zero.		9(11)		9(11)	2	
3 List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)	Program to Provider	.01 MM/DD/YYYY	9(11)	MM/DD/YYYY	9(11)	3.01
		.02 MM/DD/YYYY	9(11)	MM/DD/YYYY	9(11)	3.02
		.03 MM/DD/YYYY	9(11)	MM/DD/YYYY	9(11)	3.03
		.04 MM/DD/YYYY	9(11)	MM/DD/YYYY	9(11)	3.04
		.05 MM/DD/YYYY	9(11)	MM/DD/YYYY	9(11)	3.05
	Provider to Program	.50 MM/DD/YYYY	9(11)	MM/DD/YYYY	9(11)	3.50
		.51 MM/DD/YYYY	9(11)	MM/DD/YYYY	9(11)	3.51
		.52 MM/DD/YYYY	9(11)	MM/DD/YYYY	9(11)	3.52
		.53 MM/DD/YYYY	9(11)	MM/DD/YYYY	9(11)	3.53
		.54 MM/DD/YYYY	9(11)	MM/DD/YYYY	9(11)	3.54
Subtotal (sum of lines 3.01-3.49 minus sum of lines 3.50-3.98)	.99	-9(11)		-9(11)	3.99	
4 Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Wkst. H-4, Part II, column as appropriate, line 32)		9(11)		9(11)	4	
TO BE COMPLETED BY INTERMEDIARY						
5 List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)	Program to Provider	.01 MM/DD/YYYY	-9(11)	MM/DD/YYYY	-9(11)	5.01
		.02 MM/DD/YYYY	-9(11)	MM/DD/YYYY	-9(11)	5.02
		.03 MM/DD/YYYY	-9(11)	MM/DD/YYYY	-9(11)	5.03
		.50 MM/DD/YYYY	-9(11)	MM/DD/YYYY	-9(11)	5.50
		.51 MM/DD/YYYY	-9(11)	MM/DD/YYYY	-9(11)	5.51
	Provider to Program	.52 MM/DD/YYYY	-9(11)	MM/DD/YYYY	-9(11)	5.52
		.99	9(11)		9(11)	5.99
6 Determine net settlement amount (balance due) based on the cost report (see instructions)	Program to Provider	.01 MM/DD/YYYY	9(11)	MM/DD/YYYY	9(11)	6.01
	Provider to Program	.02 MM/DD/YYYY	9(11)	MM/DD/YYYY	9(11)	6.02
7 TOTAL MEDICARE PROGRAM LIABILITY (see instructions)		9(11)		9(11)	7	
8 Name of Contractor Col 0 X(36)	Contractor Number Col 1 9(11)	Date: Month, Day, Year Col 2 X(10)				

(1) On lines 3, 5, and 6, where an amount is due provider to program, show the amount and date on which the provider agrees to the amount of repayment, even though total repayment is not accomplished until a later date.

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4046)

40-616 Rev. 2

## 7.1.8 I Worksheets

08-11		FORM CMS-2552-10		4090 (Cont.)	
ANALYSIS OF RENAL DIALYSIS DEPARTMENT COSTS		PROVIDER CCN:	PERIOD:	WORKSHEET I-1	
		FROM	TO		
Check applicable box:		<input type="checkbox"/> Renal Dialysis Department	<input type="checkbox"/> Home Program Dialysis		
	TOTAL COSTS	BASIS	STATISTICS	FTEs per 2080 Hours	
	1	2	3	4	
1 Registered Nurses	9(11)	Hours of Service	9(8).99	9(8).99	1
2 Licensed Practical Nurses	9(11)	Hours of Service	9(8).99	9(8).99	2
3 Nurses Aides	9(11)	Hours of Service	9(8).99	9(8).99	3
4 Technicians	9(11)	Hours of Service	9(8).99	9(8).99	4
5 Social Workers	9(11)	Hours of Service	9(8).99	9(8).99	5
6 Dieticians	9(11)	Hours of Service	9(8).99	9(8).99	6
7 Physicians	9(11)	Accumulated Cost			7
8 Non-patient Care Salary	9(11)	Accumulated Cost			8
9 Subtotal (sum of lines 1-8)	9(11)				9
10 Employee Benefits	9(11)	Salary			10
11 Capital Related Costs-Bldgs. & Fixtures	9(11)	Square Feet			11
12 Capital Related Costs-Mov. Equip.	9(11)	Percentage of Time			12
13 Machine Costs & Repairs	9(11)	Percentage of Time			13
14 Supplies	9(11)	Requisitions			14
15 Drugs	9(11)	Requisitions			15
16 Other	9(11)	Accumulated Cost			16
17 Subtotal (sum of lines 9-16)*	9(11)				17
18 Capital Related Costs-Bldgs. & Fixtures	9(11)	Square Feet			18
19 Capital Related Costs-Mov. Equip.	9(11)	Percentage of Time			19
20 Employee Benefits	9(11)	Salary			20
21 Administrative and General	9(11)	Accumulated Cost			21
22 Maint./Repair-Operation-Housekeeping	9(11)	Square Feet			22
23 Medical Education Program Costs	9(11)				23
24 Central Services & Supplies	9(11)	Requisitions			24
25 Pharmacy	9(11)	Requisitions			25
26 Other Allocated Costs	9(11)	Accumulated Cost			26
27 Subtotal (sum of lines 17-26)*	9(11)				27
28 Laboratory (see instructions)	9(11)	Charges	9(11)		28
29 Respiratory Therapy (see instructions)	9(11)	Charges	9(11)		29
30 Other (see instructions)	9(11)	Charges	9(11)		30
31 Total costs (sum of lines 27-30)	9(11)				31

\* Line 17, column 1 should agree with Worksheet A, column 7 for line 74 or line 94 as appropriate, and line 27, column 1 should agree with Worksheet B, Part I, column 26 for line 74 or line 94 as appropriate.

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4048)

Rev. 2

40-617

4090 (Cont.)		FORM CMS-2552-10										08-11			
ALLOCATION OF RENAL DEPARTMENT COSTS TO TREATMENT MODALITIES										PROVIDER CCN:		PERIOD: FROM _____ TO _____		WORKSHEET I-2	
Check applicable box:		<input type="checkbox"/> Renal Dialysis Department				<input type="checkbox"/> Home Program Dialysis									
OUTPATIENT SERVICES COMPOSITE PAYMENT RATE		CAPITAL AND RELATED COSTS		DIRECT PATIENT CARE SALARY		EMPLOYEE BENEFITS	DRUGS	MEDICAL SUPPLIES	ROUTINE ANCILLARY SERVICES	SUBTOTAL (sum of cols 1-8)	OVERHEAD	TOTAL (col 9 + col 10)			
		BUILDING	EQUIPMENT	RNs	OTHER										
		1	2	3	4	5	6	7	8	9	10	11			
1	Total Renal Department Costs	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	1		
MAINTENANCE															
2	Hemodialysis	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	2		
3	Intermittent Peritoneal	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	3		
TRAINING															
4	Hemodialysis	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	4		
5	Intermittent Peritoneal	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	5		
6	CAPD	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	6		
7	CCDP	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	7		
HOME															
8	Hemodialysis	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	8		
9	Intermittent Peritoneal	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9		
10	CAPD	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	10		
11	CCDP	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	11		
OTHER BILLABLE SERVICES															
12	Inpatient Dialysis	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	12		
13	Method II Home Patient	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	13		
14	EPO (included in Renal Department)						9(11)						14		
15	ARENESP (included in Renal Department)						9(11)						15		
16	Other	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	16		
17	Total (sum of lines 2-16)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	17		
18	Medical Educational Program Costs											9(11)	18		
19	Total Renal Costs (line 17 + line 18)											9(11)	19		

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4049)

40-618

Rev. 2

08-11		FORM CMS-2552-10						4090 (Cont.)			
DIRECT AND INDIRECT RENAL DIALYSIS COST ALLOCATION - STATISTICAL BASIS						PROVIDER CCN:	PERIOD: FROM	TO	WORKSHEET 1-3		
Check applicable box: <input type="checkbox"/> Renal Dialysis Department <input type="checkbox"/> Home Program Dialysis											
COMPOSITE PAYMENT SERVICES	CAPITAL AND RELATED COSTS		DIRECT PATIENT CARE SALARY		EMPLOYEE BENEFITS (SALARY)	DRUGS (REQUIST.)	MEDICAL SUPPLIES (REQUIST.)	ROUTINE ANCILLARY SERVICES (CHARGES)	SUB-TOTAL	OVERHEAD (ACCUM. COST)	
	BUILDING (SQUARE FEET)	EQUIPMENT (% OF TIME)	RNs (HOURS)	OTHERS (HOURS)							
	1	2	3	4							
1 Total Renal Department Costs	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	1
2 MAINTENANCE											
3 Hemodialysis	9(11)	9(3,99)	9(8,99)	9(8,99)	9(11)	9(11)	9(11)	9(11)			2
4 Intermittent Peritoneal	9(11)	9(3,99)	9(8,99)	9(8,99)	9(11)	9(11)	9(11)	9(11)			3
5 TRADING											
6 Hemodialysis	9(11)	9(3,99)	9(8,99)	9(8,99)	9(11)	9(11)	9(11)	9(11)			4
7 Intermittent Peritoneal	9(11)	9(3,99)	9(8,99)	9(8,99)	9(11)	9(11)	9(11)	9(11)			5
8 CAPD	9(11)	9(3,99)	9(8,99)	9(8,99)	9(11)	9(11)	9(11)	9(11)			6
9 CCDD	9(11)	9(3,99)	9(8,99)	9(8,99)	9(11)	9(11)	9(11)	9(11)			7
10 HOME											
11 Hemodialysis	9(11)	9(3,99)	9(8,99)	9(8,99)	9(11)	9(11)	9(11)	9(11)			8
12 Intermittent Peritoneal	9(11)	9(3,99)	9(8,99)	9(8,99)	9(11)	9(11)	9(11)	9(11)			9
13 CAPD	9(11)	9(3,99)	9(8,99)	9(8,99)	9(11)	9(11)	9(11)	9(11)			10
14 CCDD	9(11)	9(3,99)	9(8,99)	9(8,99)	9(11)	9(11)	9(11)	9(11)			11
OTHER BILLABLE SERVICES											
15 Inpatient Dialysis Treatments 9(11) Col 0	9(11)	9(3,99)	9(8,99)	9(8,99)	9(11)	9(11)	9(11)	9(11)			12
16 Method II Home Patient	9(11)	9(3,99)	9(8,99)	9(8,99)	9(11)	9(11)	9(11)	9(11)			13
17 EPO						9(11)					14
18 ARENESP						9(11)					15
19 Other	9(11)	9(3,99)	9(8,99)	9(8,99)	9(11)	9(11)	9(11)	9(11)			16
20 Total Statistical Basis	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	17
21 Unit Cost Multiplier (line 1 + line 17)	9.9(6)	9.9(6)	9.9(6)	9.9(6)	9.9(6)	9.9(6)	9.9(6)	9.9(6)		9.9(6)	18

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4050)

Rev. 2

40-619



4090 (Cont.)		FORM CMS-2552-10				08-11			
COMPUTATION OF AVERAGE COST PER TREATMENT FOR OUTPATIENT RENAL DIALYSIS					PROVIDER CCN: _____		PERIOD: FROM _____ TO _____		
Check applicable box: <input type="checkbox"/> Renal Dialysis Department <input type="checkbox"/> Home Program Dialysis									
		Number of Total Treatments	Total Cost (from Wkst. I-2, col. 11)	Average Cost of Program Treatments (col. 2 ÷ col. 1)	Number of Program Treatments	Total Program Expenses (col. 4 x col. 3)	Total Program Payment	Average Payment Rate (col. 6 ÷ col. 4)	
1	Maintenance - Hemodialysis	9(11)	9(11)	9(11)	9(11)	9(3,99)	9(11)	9(3,99)	1
2	Maintenance - Peritoneal Dialysis	9(11)	9(11)	9(11)	9(11)	9(3,99)	9(11)	9(3,99)	2
3	Training - Hemodialysis	9(11)	9(11)	9(11)	9(11)	9(3,99)	9(11)	9(3,99)	3
4	Training - Peritoneal Dialysis	9(11)	9(11)	9(11)	9(11)	9(3,99)	9(11)	9(3,99)	4
5	Training - Continuous Ambulatory Peritoneal Dialysis	9(11)	9(11)	9(11)	9(11)	9(3,99)	9(11)	9(3,99)	5
6	Training - Continuous Cycling Peritoneal Dialysis	9(11)	9(11)	9(11)	9(11)	9(3,99)	9(11)	9(3,99)	6
7	Home Program - Hemodialysis	9(11)	9(11)	9(11)	9(11)	9(3,99)	9(11)	9(3,99)	7
8	Home Program - Peritoneal Dialysis	9(11)	9(11)	9(11)	9(11)	9(3,99)	9(11)	9(3,99)	8
		Patient Weeks			Patient Weeks				
9	Home Program - Continuous Ambulatory Peritoneal Dialysis	9(11)	9(11)	9(11)	9(11)	9(3,99)	9(11)	9(3,99)	9
10	Home Program - Continuous Cycling Peritoneal Dialysis	9(11)	9(11)	9(11)	9(11)	9(3,99)	9(11)	9(3,99)	10
11	Totals (sum of lines 1-8, columns 1 and 4) (sum of lines 1-10, columns 2, 5, and 7)	9(11)	9(11)	9(11)	9(11)	9(3,99)	9(11)	9(3,99)	11

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4051)  
40-620

Rev. 2

08-11		FORM CMS-2552-10		4090 (Cont.)		
CALCULATION OF REIMBURSABLE BAD DEBTS - TITLE XVIII - PART B			PROVIDER CCN: _____		PERIOD: FROM _____ TO _____	
Description			WORKSHEET I-5			
1	Total expenses related to care of program beneficiaries (see instructions)			9(11)	1	
2	Total payment (from Worksheet I-4, column 6, line 11)			9(11)	2	
3	Deductibles billed to Medicare (Part B) patients			-9(11)	3	
4	Coinsurance billed to Medicare (Part B) patients			9(11)	4	
5	Bad debts for deductibles and coinsurance, net of bad debt recoveries			-9(11)	5	
6					6	
7	Reimbursable bad debts for dual eligible beneficiaries (see instructions)			9(11)	7	
8	Net deductibles and coinsurance billed to Medicare (Part B) patients (sum of lines 3 and 4 less line 5)			9(11)	8	
9	Program payment (line 2 less line 3, times 80 percent)			9(11)	9	
10	Unrecovered from Medicare (Part B) patients (lessor of line 1 or line 2 minus the sum of lines 8 and 9) (if negative, enter zero and do not complete line 11)			9(11)	10	
11	Reimbursable bad debts (lessor of line 10 or line 5) (transfer to Worksheet E, Part B, line 33)			9(11)	11	



## 7.1.9 J Worksheets

4090 (Cont.)		FORM CMS-2552-10		08-11						
ALLOCATION OF GENERAL SERVICE COSTS TO COMMUNITY MENTAL HEALTH CENTERS		PROVIDER CCN: _____ COMPONENT CCN: _____		PERIOD: FROM _____ TO _____	WORKSHEET J-1, PART I					
PART I - ALLOCATION OF GENERAL SERVICE COSTS TO COMMUNITY MENTAL HEALTH CENTER COST CENTERS										
COMPONENT COST CENTER (omit cents)	NET EXPENSES FOR COST ALLOCATION (see instr.)	CAPITAL RELATED COSTS BLDG. & FIXTURES	MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	SUBTOTAL (cols. 0-4)	ADMINIS- TRATIVE & GENERAL	MAIN- TENANCE & REPAIRS	OPERATION OF PLANT	LAUNDRY & LDNEN SERVICE	
0	1	2	3	4	4A	5	6	7	8	
1 Administrative and General	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	1
2 Skilled Nursing Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	2
3 Physical Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	3
4 Occupational Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	4
5 Speech Pathology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	5
6 Medical Social Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	6
7 Respiratory Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	7
8 Psychiatric/Psychological Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	8
9 Individual Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9
10 Group Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	10
11 Individualized Activity Therapies	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	11
12 Family Counseling	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	12
13 Diagnostic Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	13
14 Approved Patient Training & Education	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	14
15 Prosthetic and Orthotic Devices	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	15
16 Drugs and Biologicals	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	16
17 Medical Supplies	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	17
18 Medical Appliances	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	18
19 Durable Medical Equipment-Rented	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	19
20 Durable Medical Equipment-Sold	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	20
21 All Others	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	21
22 Totals (sum of lines 1-21)(1)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	22
23 Unit Cost Multiplier (see instructions)										23

(1) Columns 0 through 26, line 22 must agree with the corresponding columns of Wkst. B, Part I, lines as appropriate. See instructions.

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4053.1)  
40-622
Rev. 2

08-11

FORM CMS-2552-10

4090 (Cont.)

ALLOCATION OF GENERAL SERVICE COSTS TO  
COMMUNITY MENTAL HEALTH CENTERS

PROVIDER CCN: \_\_\_\_\_

PERIOD:  
FROM \_\_\_\_\_WORKSHEET J-1,  
PART I (CONT.)

COMPONENT CCN: \_\_\_\_\_

TO \_\_\_\_\_

## PART I - ALLOCATION OF GENERAL SERVICE COSTS TO COMMUNITY MENTAL HEALTH CENTER COST CENTERS

COMPONENT COST CENTER (omit cents)	HOUSE- KEEPING	DIETARY	CAFETERIA	MAIN- TENANCE OF PERSONNEL	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE	NON- PHYSICIAN ANES- THETISTS	
	9	10	11	12	13	14	15	16	17	18	19	
1 Administrative and General	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	1
2 Skilled Nursing Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	2
3 Physical Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	3
4 Occupational Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	4
5 Speech Pathology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	5
6 Medical Social Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	6
7 Respiratory Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	7
8 Psychiatric Psychological Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	8
9 Individual Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9
10 Group Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	10
11 Individualized Activity Therapies	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	11
12 Family Counseling	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	12
13 Diagnostic Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	13
14 Approved Patient Training & Education	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	14
15 Prosthetic and Orthotic Devices	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	15
16 Drugs and Biologicals	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	16
17 Medical Supplies	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	17
18 Medical Appliances	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	18
19 Durable Medical Equipment-Rented	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	19
20 Durable Medical Equipment-Sold	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	20
21 All Others	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	21
22 Totals (sum of lines 1-21)(1)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	22
23 Unit Cost Multiplier (see instructions)												23

(1) Columns 0 through 26, line 22 must agree with the corresponding columns of Wkst. B, Part I, lines as appropriate. See instructions.

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4053.1)

Rev. 2

40-623

08-11		FORM CMS-2552-10				4090 (Cont.) 409C			
ALLOCATION OF GENERAL SERVICE COSTS TO COMMUNITY MENTAL HEALTH CENTERS		PROVIDER CCN: _____  COMPONENT CCN: _____		PERIOD: FROM _____ TO _____		WORKSHEET J-1, PART II		ALLO COND	
PART II - ALLOCATION OF GENERAL SERVICE COSTS TO COMMUNITY MENTAL HEALTH CENTER COST CENTERS - STATISTICAL BASIS									
CMHC COST CENTER (omit cents)		CAPITAL RELATED COST		EMPLOYEE BENEFITS (GROSS SALARIES)	RECONCILIATION	ADMINIS- TRATIVE & GENERAL (ACCUM COST)	MAINTENANCE & REPAIRS (SQUARE FEET)	OPERATION OF PLANT (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)
	0	1	2	4	4A	5	6	7	8
1 Administrative and General		9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	9(11)
2 Skilled Nursing Care		9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	9(11)
3 Physical Therapy		9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	9(11)
4 Occupational Therapy		9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	9(11)
5 Speech Pathology		9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	9(11)
6 Medical Social Services		9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	9(11)
7 Respiratory Therapy		9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	9(11)
8 Psychiatric/Psychological Services		9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	9(11)
9 Individual Therapy		9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	9(11)
10 Group Therapy		9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	9(11)
11 Individualized Activity Therapies		9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	9(11)
12 Family Counseling		9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	9(11)
13 Diagnostic Services		9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	9(11)
14 Approved Patient Training & Education		9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	9(11)
15 Prosthetic and Orthotic Devices		9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	9(11)
16 Drugs and Biologicals		9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	9(11)
17 Medical Supplies		9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	9(11)
18 Medical Appliances		9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	9(11)
19 Durable Medical Equipment-Rented		9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	9(11)
20 Durable Medical Equipment-Sold		9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	9(11)
21 All Others		9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	9(11)
22 Totals (sum of lines 1-21)		9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
23 Total Cost to be Allocated		9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	9(11)
24 Unit Cost Multiplier (see instructions)		9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	9(11)

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4053.2)

FORM

Rev. 2

40-625 40-6

) (Cont.) ALLOCATION OF GENERAL SERVICE COSTS TO COMMUNITY MENTAL HEALTH CENTERS		FORM CMS-2552-10		08-11 08-1									
		PROVIDER CCY: _____		PERIOD: _____ FROM _____ TO _____									
		COMPONENT CCY: _____		WORKSHEET J-1, PART II (CONT.)									
<b>II - ALLOCATION OF GENERAL SERVICE COSTS TO COMMUNITY MENTAL HEALTH CENTER COST CENTERS - STATISTICAL BASIS</b>													
CORP COST CENTER (omit cents)	HOUSE-KEEPING (HOURS OF SERVICE)	DIETARY (MEALS SERVED)	CAFETERIA (MEALS SERVED)	MAINTENANCE OF PERSONNEL (NUMBER HOUSED)	NURSING ADMINISTRATION (DIRECT NURS. HRS)*	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (TIME SPENT)	SOCIAL SERVICE (TIME SPENT)	OTHER GENERAL SERVICE (SPECIFY)	NON-PHYSICIAN ANALYSTS (ASSIGNED TIME)		
	9	10	11	12	13	14	15	16	17	18	19		
Administrative and General	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	1	1
Skilled Nursing Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	2	2
Physical Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	3	3
Occupational Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	4	4
Speech Pathology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	5	5
Medical Social Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	6	6
Respiratory Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	7	7
Psychiatric/Psychological Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	8	8
Individual Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9	9
Group Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	10	10
Individualized Activity Therapies	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	11	11
Family Counseling	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	12	12
Diagnostic Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	13	13
Approved Patient Training & Education	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	14	14
Prosthetic and Orthotic Devices	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	15	15
Drugs and Biologicals	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	16	16
Medical Supplies	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	17	17
Medical Appliances	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	18	18
Durable Medical Equipment-Rented	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	19	19
Durable Medical Equipment-Sold	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	20	20
All Others	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	21	21
Totals (sum of lines 1-21)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	22	22
Total Cost to be Allocated	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	23	23
Unit Cost Multiplier (see instructions)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	24	24

\* CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4053.2)

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FORM Rev. 2 Rev.

<b>1</b> CATION OF GENERAL SERVICE COSTS TO COMMUNITY MENTAL HEALTH CENTERS	<b>FORM CMS-2552-10</b>	<b>4090 (Cont.)</b>
PROVIDER CCN: _____ COMPONENT CCN: _____		PERIOD: FROM _____ TO _____
		WORKSHEET J-1, PART II (CONT.)

<b>II - ALLOCATION OF GENERAL SERVICE COSTS TO COMMUNITY MENTAL HEALTH CENTER COST CENTERS - STATISTICAL BASIS</b>										
CORF COST CENTER (omit cents)	NURSING SCHOOL (ASSIGNED TIME)	INTERNS & RESIDENTS SALARY & FRINGES (ASSIGNED TIME)	PROGRAM COSTS (ASSIGNED TIME)	PARA- MEDICAL EDUCATION (SPECIFY) (ASSIGNED TIME)	24	25	26	27	28	
20	21	22	23							
Administrative and General	9(11)	9(11)	9(11)	9(11)						1
Skilled Nursing Care	9(11)	9(11)	9(11)	9(11)						2
Physical Therapy	9(11)	9(11)	9(11)	9(11)						3
Occupational Therapy	9(11)	9(11)	9(11)	9(11)						4
Speech Pathology	9(11)	9(11)	9(11)	9(11)						5
Medical Social Services	9(11)	9(11)	9(11)	9(11)						6
Respiratory Therapy	9(11)	9(11)	9(11)	9(11)						7
Psychiatric/Psychological Services	9(11)	9(11)	9(11)	9(11)						8
Individual Therapy	9(11)	9(11)	9(11)	9(11)						9
Group Therapy	9(11)	9(11)	9(11)	9(11)						10
Individualized Activity Therapies	9(11)	9(11)	9(11)	9(11)						11
Family Counseling	9(11)	9(11)	9(11)	9(11)						12
Diagnostic Services	9(11)	9(11)	9(11)	9(11)						13
Approved Patient Training & Education	9(11)	9(11)	9(11)	9(11)						14
Prosthetic and Orthotic Devices	9(11)	9(11)	9(11)	9(11)						15
Drugs and Biologicals	9(11)	9(11)	9(11)	9(11)						16
Medical Supplies	9(11)	9(11)	9(11)	9(11)						17
Medical Appliances	9(11)	9(11)	9(11)	9(11)						18
Durable Medical Equipment-Rented	9(11)	9(11)	9(11)	9(11)						19
Durable Medical Equipment-Sold	9(11)	9(11)	9(11)	9(11)						20
All Others	9(11)	9(11)	9(11)	9(11)						21
Totals (sum of lines 1-21)	9(11)	9(11)	9(11)	9(11)						22
Total Cost to be Allocated	9(11)	9(11)	9(11)	9(11)						23
Unit Cost Multiplier (see instructions)	9(11)	9(11)	9(11)	9(11)						24

[ CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4053.2) ]

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4090 (Cont.)		FORM CMS-2552-10				08-11	
COMPUTATION OF COMMUNITY MENTAL HEALTH CENTER PROVIDER COSTS		PROVIDER CCN: _____		PERIOD: FROM _____ TO _____		WORKSHEET J-2, PART I	
COMPONENT CCN: _____							

PART I - APPORTIONMENT OF CMHC COST CENTERS									
	(From Wkst. J-1, Part I, col. 28)	Total Component Charges	Ratio of Costs to Charges (col. 1 ÷ col. 2)	Title V Component Charges	Title V Component Costs (col. 3 x col. 4)	Title XVIII Component Charges	Title XVIII Component Costs (col. 3 x col. 6)	Title XIX Component Charges	Title XIX Component Costs (col. 3 x col. 8)
	1	2	3	4	5	6	7	8	9
1 Administrative and General									
2 Skilled Nursing Care	9(11)	9(11)	9.9(0)	9(11)	9(11)		9(11)	9(11)	9(11)
3 Physical Therapy	9(11)	9(11)	9.9(0)	9(11)	9(11)		9(11)	9(11)	9(11)
4 Occupational Therapy	9(11)	9(11)	9.9(0)	9(11)	9(11)		9(11)	9(11)	9(11)
5 Speech Pathology	9(11)	9(11)	9.9(0)	9(11)	9(11)		9(11)	9(11)	9(11)
6 Medical Social Services	9(11)	9(11)	9.9(0)	9(11)	9(11)		9(11)	9(11)	9(11)
7 Respiratory Therapy	9(11)	9(11)	9.9(0)	9(11)	9(11)		9(11)	9(11)	9(11)
8 Psychiatric/Psychological Services	9(11)	9(11)	9.9(0)	9(11)	9(11)		9(11)	9(11)	9(11)
9 Individual Therapy	9(11)	9(11)	9.9(0)	9(11)	9(11)		9(11)	9(11)	9(11)
10 Group Therapy	9(11)	9(11)	9.9(0)	9(11)	9(11)		9(11)	9(11)	9(11)
11 Individualized Activity Therapy	9(11)	9(11)	9.9(0)	9(11)	9(11)		9(11)	9(11)	9(11)
12 Family Counseling	9(11)	9(11)	9.9(0)	9(11)	9(11)		9(11)	9(11)	9(11)
13 Diagnostic Services	9(11)	9(11)	9.9(0)	9(11)	9(11)		9(11)	9(11)	9(11)
14 Approved Patient Training & Education	9(11)	9(11)	9.9(0)	9(11)	9(11)		9(11)	9(11)	9(11)
15 Prosthetic and Orthotic Devices	9(11)	9(11)	9.9(0)	9(11)	9(11)		9(11)	9(11)	9(11)
16 Drugs and Biologicals	9(11)	9(11)	9.9(0)	9(11)	9(11)		9(11)	9(11)	9(11)
17 Medical Supplies	9(11)	9(11)	9.9(0)	9(11)	9(11)		9(11)	9(11)	9(11)
18 Medical Appliances	9(11)	9(11)	9.9(0)	9(11)	9(11)		9(11)	9(11)	9(11)
19 All Others (1)	9(11)	9(11)	9.9(0)	9(11)	9(11)		9(11)	9(11)	9(11)
20 Totals (sum of lines 1-19)	9(11)	9(11)		9(11)	9(11)		9(11)	9(11)	9(11)

(1) Enter amount in column 1 from Worksheet J-1, Part I, column 28, line 21.

FORM CMS-2552-10(08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4054.1)  
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Rev. 2

08-11	FORM CMS-2552-10	4090 (Cont.)
COMPUTATION OF COMMUNITY MENTAL HEALTH CENTER PROVIDER COSTS		PROVIDER CCN: _____ COMPONENT CCN: _____
		PERIOD: FROM _____ TO _____
		WORKSHEET J-2, PART II

PART II - AFFORTIONMENT OF COST OF CMHC PROVIDER SERVICES FURNISHED BY SHARED HOSPITAL DEPARTMENTS										
	(From Wkst. J-1, Part I, col. 29)	Total Component Charges	Ratio of Costs to Charges (1)	Title V Component Charges (2)	Title V Component costs (col. 3 x col. 4)	Title XVIII Component Charges (2)	Title XVIII Component costs (col. 3 x col. 6)	Title XIX Component Charges (2)	Title XIX Component costs (col. 3 x col. 8)	
	1	2	3	4	5	6	7	8	9	
21 Respiratory Therapy			9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	21
22 Physical Therapy			9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	22
23 Occupational Therapy			9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	23
24 Speech Pathology			9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	24
25 Medical Supplies Charged to Patients			9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	25
26 Implantable Devices Charged to Patients			9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	26
27 Drugs Charged to Patients			9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	27
28 Total (sum of lines 21-28)				9(11)	9(11)		9(11)	9(11)	9(11)	28
29 Total component costs. Add the amount from Part I, line 20 and the amounts from line 28, columns 5, 7, and 9. (3)					9(11)		9(11)		9(11)	29

(1) From Worksheet C, Part I, column 9, lines as appropriate  
 (2) Charges for columns 4 and 8 are obtained from your records.  
 (3) Transfer the amounts on line 28, columns 5, 7, and 9, as appropriate, to Worksheet J-3, line 1.

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4054.2)  
 Rev. 2

40-629

4090 (Cont.)		FORM CMS-2552-10		08-11
CALCULATION OF REIMBURSEMENT SETTLEMENT COMMUNITY MENTAL HEALTH CENTER PROVIDER SERVICES		PROVIDER <b>CCN</b> : _____	PERIOD: FROM _____ TO _____	WORKSHEET J-3
Check applicable boxes:		<input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII <input type="checkbox"/> Title XIX		

		PROGRAM COST	
1	Cost of component services (from Worksheet J-2, Part II, line 29)	9(11)	1
2	PPS payments received excluding outliers	9(11)	2
3	Outlier payments	9(11)	3
4	Primary payer payments	9(11)	4
5	Total reasonable cost (see instructions)	9(11)	5
6	Total charges for program services	9(11)	6
CUSTOMARY CHARGES			
7	Aggregate amount actually collected from patients liable for services on a charge basis	9(11)	7
8	Amount that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR 413.13(e)	9(11)	8
9	Ratio of line 7 to line 8 (not to exceed 1.000000) (see instructions)	9.9(6)	9
10	Total customary charges (see instructions)	9(11)	10
11	Excess of customary charges over reasonable cost (see instructions)	9(11)	11
12	Excess of reasonable cost over customary charges (see instructions)	9(11)	12
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
13	Total reasonable cost (from line 5)	9(11)	13
14	Part B deductible billed to program patients	9(11)	14
15	Net cost (line 13 minus line 14)	9(11)	15
16	Excess of reasonable cost over customary charges (from line 12)	9(11)	16
17	Subtotal (line 15 minus line 16)	9(11)	17
18	80 percent of costs (80% of line 17) (see instructions)	9(11)	18
19	Actual coinsurance billed to program patients (from provider records)	9(11)	19
20	Net cost less actual billed coinsurance (line 17 minus line 19)	9(11)	20
21	Reimbursable bad debts (from provider records) (see instructions)	-9(11)	21
22			22
23	Reimbursable bad debts for dual eligible beneficiaries (see instructions)	9(11)	23
24	Net reimbursable amount (see instructions)	9(11)	24
25	Other adjustments (see instructions) (specify)	-9(11)	25
26	Total cost (line 24 plus or minus line 25)	9(11)	26
27	Interim payments (see instructions)	9(11)	27
28	Tentative settlement (for contractor use only)		28
29	Balance due component/program (line 26 minus lines 27 and 28)	9(11)	29
30	Protested amounts (nonallowable cost report items in accordance with CMS Pub. 15-II, section 115.2)	-9(11)	30



08-11		FORM CMS-2552-10		4090 (Cont.)	
ANALYSIS OF PAYMENTS TO HOSPITAL-BASED COMMUNITY MENTAL HEALTH CENTER FOR SERVICES RENDERED TO PROGRAM BENEFICIARIES		PROVIDER CCN:	PERIOD:	WORKSHEET J-4	
		COMPONENT CCN:	FROM _____ TO _____		
Check applicable boxes:		[ ] Title XVIII			
DESCRIPTION		Part B			
		1	2		
		mm/dd/yyyy	Amount		
1	Total interim payments paid to providers		9(11)	1	
2	Interim payments payable on individual bills, either submitted or to be submitted to the intermediary, for services rendered in the cost reporting periods. If none, write "NONE", or enter zero.		9(11)	2	
3	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE", or enter zero (1).	Program to Provider	.01 .02 .03 .04 .05 .50 .51 .52 .53 .54	MM/DD/YYYY MM/DD/YYYY MM/DD/YYYY MM/DD/YYYY MM/DD/YYYY MM/DD/YYYY MM/DD/YYYY MM/DD/YYYY MM/DD/YYYY MM/DD/YYYY	9(11) 9(11) 9(11) 9(11) 9(11) 9(11) 9(11) 9(11) 9(11) 9(11)
	Subtotal (sum of lines 3.01-3.49 minus sum of lines 3.50-3.98)		99	9(11)	3.99
4	Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Worksheet J-3, line 27)			9(11)	4
TO BE COMPLETED BY INTERMEDIARY					
5	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE", or enter zero (1).	Program to Provider	.01 .02 .03 .50 .51 .52	MM/DD/YYYY MM/DD/YYYY MM/DD/YYYY MM/DD/YYYY MM/DD/YYYY MM/DD/YYYY	-9(11) -9(11) -9(11) -9(11) -9(11) -9(11)
	Subtotal (sum of lines 5.01-5.49 minus sum of lines 5.50-5.98)		99	9(11)	5.99
6	Determine net settlement amount (balance due) based on the cost report (see instructions). (1)	Program to Provider	.01	MM/DD/YYYY	9(11)
		Provider to Program	.02	MM/DD/YYYY	9(11)
7	Total Medicare liability (see instructions)			9(11)	7
8	Name of Contractor	Contractor Number	(Month, Day, Year)		
	Col. 0 X(36)	Col. 1 9(11)	Col. 2 MM/DD/YYYY		

(1) On lines 3, 5, and 6, where an amount is due provider to program, show the amount and date on which you agree to the amount of repayment, even though the total repayment is not accomplished until a later date.

## 7.1.10 K Worksheets

4090 (Cont.) FORM CMS-2552-10 08-11										
ANALYSIS OF PROVIDER-BASED HOSPICE COSTS					PROVIDER CCN: _____	PERIOD: FROM _____ TO _____		WORKSHEET K		
					HOSPICE CCN: _____					
COST CENTER DESCRIPTIONS	SALARIES (from Wkst. K-1)	EMPLOYEE BENEFITS (from Wkst. K-2)	TRANSPOR- TATION (see inst.)	CONTRACTED SERVICES (from Wkst. K-3)	OTHER	TOTAL (col. 1-5)	RECLASSI- FICATION	SUBTOTAL (col. 6 + col. 7)	ADJUST- MENTS	TOTAL (col. 8 + col. 9)
	1	2	3	4	5	6	7	8	9	10
<b>GENERAL SERVICE COST CENTERS</b>										
1 Capital Related Costs-Bldg and Fuit.			9(11)		9(11)		-9(11)		-9(11)	1
2 Capital Related Costs-Movable Equip.			9(11)		9(11)		-9(11)		-9(11)	2
3 Plant Operation and Maintenance			9(11)		9(11)		-9(11)		-9(11)	3
4 Transportation - Staff			9(11)		9(11)		-9(11)		-9(11)	4
5 Volunteer Service Coordination			9(11)		9(11)		-9(11)		-9(11)	5
6 Administrative and General			9(11)		9(11)		-9(11)		-9(11)	6
<b>INPATIENT CARE SERVICE</b>										
7 Inpatient - General Care			9(11)		9(11)		-9(11)		-9(11)	7
8 Inpatient - Respite Care			9(11)		9(11)		-9(11)		-9(11)	8
<b>VISITING SERVICES</b>										
9 Physician Services			9(11)		9(11)		-9(11)		-9(11)	9
10 Nursing Care			9(11)		9(11)		-9(11)		-9(11)	10
11 Nursing Care-Continuous Home Care			9(11)		9(11)		-9(11)		-9(11)	11
12 Physical Therapy			9(11)		9(11)		-9(11)		-9(11)	12
13 Occupational Therapy			9(11)		9(11)		-9(11)		-9(11)	13
14 Speech/ Language Pathology			9(11)		9(11)		-9(11)		-9(11)	14
15 Medical Social Services			9(11)		9(11)		-9(11)		-9(11)	15
16 Spiritual Counseling			9(11)		9(11)		-9(11)		-9(11)	16
17 Dietary Counseling			9(11)		9(11)		-9(11)		-9(11)	17
18 Counseling - Other			9(11)		9(11)		-9(11)		-9(11)	18
19 Home Health Aide and Homemaker			9(11)		9(11)		-9(11)		-9(11)	19
20 HH Aide & Homemaker - Cont. Home Care			9(11)		9(11)		-9(11)		-9(11)	20
21 Other			9(11)		9(11)		-9(11)		-9(11)	21
<b>OTHER HOSPICE SERVICE COSTS</b>										
22 Drugs, Biological and Infusion Therapy			9(11)		9(11)		-9(11)		-9(11)	22
23 Analgesics			9(11)		9(11)		-9(11)		-9(11)	23
24 Sedatives / Hypnotics			9(11)		9(11)		-9(11)		-9(11)	24
25 Other - Specify			9(11)		9(11)		-9(11)		-9(11)	25
26 Durable Medical Equipment/Oxygen			9(11)		9(11)		-9(11)		-9(11)	26
27 Patient Transportation			9(11)		9(11)		-9(11)		-9(11)	27
28 Imaging Services			9(11)		9(11)		-9(11)		-9(11)	28
29 Labs and Diagnostics			9(11)		9(11)		-9(11)		-9(11)	29
30 Medical Supplies			9(11)		9(11)		-9(11)		-9(11)	30
31 Outpatient Services (including E/R Dept.)			9(11)		9(11)		-9(11)		-9(11)	31
32 Radiation Therapy			9(11)		9(11)		-9(11)		-9(11)	32
33 Chemotherapy			9(11)		9(11)		-9(11)		-9(11)	33
34 Other			9(11)		9(11)		-9(11)		-9(11)	34
<b>HOSPICE NONREIMBURSABLE SERVICE</b>										
35 Bereavement Program Costs			9(11)		9(11)		-9(11)		-9(11)	35
36 Volunteer Program Costs			9(11)		9(11)		-9(11)		-9(11)	36
37 Fundraising			9(11)		9(11)		-9(11)		-9(11)	37
38 Other Program Costs			9(11)		9(11)		-9(11)		-9(11)	38
39 Total (sum of lines 1 thru 38)									9(11)	39

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4057)

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Green - ECR HCRIS  
Purple HCRIS only

T2 - Received @ HFS 8/26/2011

Rev. 2

FORM CMS-2552-10										4090 (Cont.)
HOSICE COMPENSATION ANALYSIS										WORKSHEET K-1
SALARIES AND WAGES										
PROVIDER CCN: _____										PERIOD: FROM _____ TO _____
HOSPICE CCN: _____										
COST CENTER DESCRIPTIONS (omit cents)	ADMINIS- TRATOR	DIRECTOR	MEDICAL SOCIAL WORKERS	SUPER- VISORS	NURSES	TOTAL THERAPISTS	AIDES	ALL OTHER	TOTAL (1)	
	1	2	3	4	5	6	7	8	9	
GENERAL SERVICE COST CENTERS										
1 Capital Related Costs-Bldg and Fixt.										1
2 Capital Related Costs-Movable Equip.										2
3 Plant Operation and Maintenance	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	3
4 Transportation - Staff	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	4
5 Volunteer Service Coordination	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	5
6 Administrative and General	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	6
INPATIENT CARE SERVICE										
7 Inpatient - General Care	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	7
8 Inpatient - Respite Care	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	8
VISITING SERVICES										
9 Physician Services	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	9
10 Nursing Care	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	10
11 Nursing Care-Continuous Home Care	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	11
12 Physical Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	12
13 Occupational Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	13
14 Speech/ Language Pathology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	14
15 Medical Social Services	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	15
16 Spiritual Counseling	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	16
17 Dietary Counseling	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	17
18 Counseling - Other	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	18
19 Home Health Aide and Homemaker	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	19
20 HH Aide & Homemaker - Cont. Home Care	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	20
21 Other	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	21
OTHER HOSPICE SERVICE COSTS										
22 Drugs, Biological and Infusion Therapy										22
23 Analgesics										23
24 Sedatives / Hypnotics										24
25 Other - Specify										25
26 Durable Medical Equipment/Oxygen										26
27 Patient Transportation	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	27
28 Imaging Services	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	28
29 Labs and Diagnostics	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	29
30 Medical Supplies	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	30
31 Outpatient Services (including E/R Dept.)	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	31
32 Radiation Therapy	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	32
33 Chemotherapy	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	33
34 Other	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	34
HOSPICE NONREIMBURSABLE SERVICE										
35 Bereavement Program Costs	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	35
36 Volunteer Program Costs	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	36
37 Fundraising	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	37
38 Other Program Costs	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9(11)	38
39 Total (sum of lines 1 thru 38)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	39

(1) Transfer the amount in column 9 to Wkst. K, column 1

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4058)

Rev. 2

Green - ECR HCRIS

Purple HCRIS only

T2 - Received @ HFS 8/26/2011

40-633

08-11 HOSPICE COMPENSATION ANALYSIS CONTRACTED SERVICES/PURCHASED SERVICES						FORM CMS-2552-10		4090 (Cont.)	
						PROVIDER CCN: _____		PERIOD: FROM _____ TO _____	
						HOSPICE CCN: _____		WORKSHEET K-3	
COST CENTER DESCRIPTIONS (omit cents)	ADMINIS- TRATOR	DIRECTOR	MEDICAL SOCIAL WORKERS	SUPER- VISORS	NURSES	TOTAL THERAPISTS	AIDES	ALL OTHER	TOTAL (1)
	1	2	3	4	5	6	7	8	9
<b>GENERAL SERVICE COST CENTERS</b>									
1 Capital Related Costs-Bldg and Fixt.									1
2 Capital Related Costs-Movable Equip.									2
3 Plant Operation and Maintenance	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	3
4 Transportation - Staff	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	4
5 Volunteer Service Coordination	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	5
6 Administrative and General	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	6
<b>INPATIENT CARE SERVICE</b>									
7 Inpatient - General Care	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	7
8 Inpatient - Respite Care	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	8
<b>VISITING SERVICES</b>									
9 Physician Services	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	9
10 Nursing Care	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	10
11 Nursing Care-Continuous Home Care	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	11
12 Physical Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	12
13 Occupational Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	13
14 Speech/ Language Pathology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	14
15 Medical Social Services	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	15
16 Spiritual Counseling	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	16
17 Dietary Counseling	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	17
18 Counseling - Other	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	18
19 Home Health Aide and Homemaker	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	19
20 HH Aide & Homemaker - Cont. Home Care	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	20
21 Other	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	21
<b>OTHER HOSPICE SERVICE COSTS</b>									
22 Drugs, Biological and Infusion Therapy									22
23 Analgesics									23
24 Sedatives / Hypnotics									24
25 Other - Specify									25
26 Durable Medical Equipment/Oxygen									26
27 Patient Transportation	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	27
28 Imaging Services	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	28
29 Labs and Diagnostics	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	29
30 Medical Supplies	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	30
31 Outpatient Services (including E/R Dept.)	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	31
32 Radiation Therapy	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	32
33 Chemotherapy	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	33
34 Other	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	34
<b>HOSPICE NONREIMBURSABLE SERVICE</b>									
35 Bereavement Program Costs	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	35
36 Volunteer Program Costs	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	36
37 Fundraising	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	37
38 Other Program Costs	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	9(11)	38
39 Total (sum of lines 1 thru 38)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	39

(1) Transfer the amount in column 9 to Wkst. K, column 4

FORM CMS-2552-10 (08-2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4060)

Rev. 2

40-635

4090 (Cont.)		FORM CMS-2552-10						08-11	
COST ALLOCATION - HOSPICE GENERAL SERVICE COST				PROVIDER CCV: _____		PERIOD: FROM _____ TO _____		WORKSHEET K-4, PART I	
COST CENTER DESCRIPTIONS	NET EXPENSES FOR COST ALLOCATION 0	CAPITAL RELATED COST		PLANT OPERATION & MAINT 3	TRANS-PORTATION 4	VOLUNTEER SERVICES COORDINATOR 5	SUBTOTAL (cols. 0 - 5) 5A	ADMINISTRATIVE & GENERAL 6	TOTAL (col. 5 + col. 6) 7
		BUILDINGS & FIXTURES 1	MOVABLE EQUIPMENT 2						
<b>GENERAL SERVICE COST CENTERS</b>									
1 Capital Related Costs-Bldg and Fixt.	9(11)	9(11)							1
2 Capital Related Costs-Movable Equip.	9(11)		9(11)						2
3 Plant Operation and Maintenance	9(11)	9(11)	9(11)	9(11)					3
4 Transportation - Staff	9(11)	9(11)	9(11)	9(11)	9(11)				4
5 Volunteer Service Coordination	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			5
6 Administrative and General	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			6
<b>INPATIENT CARE SERVICE</b>									
7 Inpatient - General Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	7
8 Inpatient - Respite Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	8
<b>VISITING SERVICES</b>									
9 Physician Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9
10 Nursing Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	10
11 Nursing Care-Continuous Home Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	11
12 Physical Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	12
13 Occupational Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	13
14 Speech Language Pathology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	14
15 Medical Social Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	15
16 Spiritual Counseling	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	16
17 Dietary Counseling	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	17
18 Counseling - Other	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	18
19 Home Health Aide and Homemaker	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	19
20 HH Aide & Homemaker - Cont. Home Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	20
21 Other	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	21
<b>OTHER HOSPICE SERVICE COSTS</b>									
22 Drugs, Biological and Infusion Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	22
23 Analgesics	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	23
24 Sedatives / Hypnotics	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	24
25 Other - Specify	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	25
26 Durable Medical Equipment/Oxygen	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	26
27 Patient Transportation	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	27
28 Imaging Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	28
29 Labs and Diagnostics	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	29
30 Medical Supplies	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	30
31 Outpatient Services (including E/R Dept.)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	31
32 Radiation Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	32
33 Chemotherapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	33
34 Other	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	34
<b>HOSPICE NONREIMBURSABLE SERVICE</b>									
35 Bereavement Program Costs	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	35
36 Volunteer Program Costs	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	36
37 Fundraising	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	37
38 Other Program Costs	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	38
39 Total (sum of lines 1 thru 38)		9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		39

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4061)

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Rev. 2

08-11		FORM CMS-2552-10					4090 (Cont.)	
COST ALLOCATION - HOSPICE STATISTICAL BASIS		PROVIDER CCN: _____		PERIOD: FROM _____ TO _____		WORKSHEET K-4, PART II		
COST CENTER DESCRIPTIONS	CAPITAL RELATED COST		PLANT OPERATION & MAINT. (SQ. FT.)	TRANS-PORTATION (MILEAGE)	VOLUNTEER SERVICES COORDINATOR (HOURS)	RECONCILIATION	ADMINIS-TRATIVE & GENERAL (ACC. COST)	
	BUILDINGS & FIXTURES (SQ. FT.)	MOVABLE EQUIPMENT (\$ VALUE)						
	1	2	3	4	5	6A	6	
<b>GENERAL SERVICE COST CENTERS</b>								
1 Capital Related Costs-Bldg and Fixt.	9(11)							1
2 Capital Related Costs-Movable Equip.	9(11)	9(11)						2
3 Plant Operation and Maintenance	9(11)	9(11)	9(11)					3
4 Transportation - Staff	9(11)	9(11)	9(11)	9(11)				5
5 Volunteer Service Coordination	9(11)	9(11)	9(11)	9(11)	9(11)			5
6 Administrative and General	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		6
<b>INPATIENT CARE SERVICE</b>								
7 Inpatient - General Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		7
8 Inpatient - Respite Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		8
<b>VISITING SERVICES</b>								
9 Physician Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		9
10 Nursing Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		10
11 Nursing Care-Continuous Home Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		11
12 Physical Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		12
13 Occupational Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		13
14 Speech/ Language Pathology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		14
15 Medical Social Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		15
16 Spiritual Counseling	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		16
17 Dietary Counseling	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		17
18 Counseling - Other	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		18
19 Home Health Aide and Homemaker	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		19
20 HH Aide & Homemaker - Cont. Home Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		20
21 Other	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		21
<b>OTHER HOSPICE SERVICE COSTS</b>								
22 Drugs, Biological and Infusion Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		22
23 Analgesics	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		23
24 Sedatives / Hypnotics	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		24
25 Other - Specify	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		25
26 Durable Medical Equipment/Oxygen	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		26
27 Patient Transportation	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		27
28 Imaging Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		28
29 Labs and Diagnostics	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		29
30 Medical Supplies	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		30
31 Outpatient Services (including E/R Dept.)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		31
32 Radiation Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		32
33 Chemotherapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		33
34 Other	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		34
<b>HOSPICE NONREIMBURSABLE SERVICE</b>								
35 Bereavement Program Costs	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		35
36 Volunteer Program Costs	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		36
37 Fundraising	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		37
38 Other Program Costs	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		38
39 Cost To Be Allocated (per Wkst. K-4, Part I)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	39
40 Unit Cost Multiplier	9.9(6)	9.9(6)	9.9(6)	9.9(6)	9.9(6)	9.9(6)	9.9(6)	40

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4061)

Rev. 2

4090 (Cont.)

FORM CMS-2552-10

08-11 08-1

ALLOCATION OF GENERAL SERVICE  
COSTS TO HOSPICE COST CENTERSPROVIDER CCN: \_\_\_\_\_  
HOSPICE CCN: \_\_\_\_\_PERIOD:  
FROM \_\_\_\_\_  
TO \_\_\_\_\_WORKSHEET K-5, ALLO  
PART I COST

## PART I - ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS

PART

HOSPICE COST CENTER (omit cents)	From Wkst. K-4 Part I, col. 7, line	HOSPICE TRIAL BALANCE (1)	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS 4	SUBTOTAL (cols. 0-3) 4A	ADMINIS- TRATIVE & GENERAL 5	MAIN- TENANCE & REPAIRS 6	OPERATION OF PLANT 7	
			BLDG. & FIXTURES 1	MOVABLE EQUIPMENT 2						
			0	3						
1 Administrative and General	6	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	1 1
2 Inpatient - General Care	7	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	2 2
3 Inpatient - Respite Care	8	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	3 3
4 Physician Services	9	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	4 4
5 Nursing Care	10	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	5 5
6 Nursing Care-Continuous Home Care	11	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	6 6
7 Physical Therapy	12	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	7 7
8 Occupational Therapy	13	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	8 8
9 Speech / Language Pathology	14	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9 9
10 Medical Social Services	15	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	10 10
11 Spiritual Counseling	16	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	11 11
12 Dietary Counseling	17	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	12 12
13 Counseling - Other	18	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	13 13
14 Home Health Aide and Homemaker	19	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	14 14
15 HH Aide & Homemaker - Cont. Home Care	20	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	15 15
16 Other	21	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	16 16
17 Drugs, Biological and Infusion Therapy	22	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	17 17
18 Analgesics	23	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	18 18
19 Sedatives / Hypnotics	24	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	19 19
20 Other - Specify	25	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	20 20
21 Durable Medical Equipment/Oxygen	26	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	21 21
22 Patient Transportation	27	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	22 22
23 Imaging Services	28	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	23 23
24 Labs and Diagnostics	29	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	24 24
25 Medical Supplies	30	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	25 25
26 Outpatient Services (including E/R Dept.)	31	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	26 26
27 Radiation Therapy	32	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	27 27
28 Chemotherapy	33	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	28 28
29 Other	34	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	29 29
30 Bereavement Program Costs	35	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	30 30
31 Volunteer Program Costs	36	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	31 31
32 Fundraising	37	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	32 32
33 Other Program Costs	38	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	33 33
34 Totals (sum of lines 1-33) (2)		9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	34 34
35 Unit Cost Multiplier (see instructions)										35 35

(1) Column 0, line 34 must agree with Wkst. A, column 7, line 116.

(1) Col

(2) Columns 0 through 25, line 34 must agree with the corresponding columns of Wkst. B, Part I, line 116.

(2) Col

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-1I, SECTION 4062.1)

FORM

40-638

Rev. 2 Rev.



FORM CMS-2552-10											4090 (Cont.) 4090	
1 CATION OF GENERAL SERVICE S TO HOSPICE COST CENTERS					PROVIDER CCN: _____			PERIOD: FROM _____ TO _____		WORKSHEET K-5, ALLO PART I (Cont.) COST:		
T - ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS											PART	
HOSPICE COST CENTER (omit cents)	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	CAFETERIA	MAINTENANCE OF PERSONNEL	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE		
8	9	10	11	12	13	14	15	16	17			
Administrative and General	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	1	1
Inpatient - General Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	2	2
Inpatient - Respite Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	3	3
Physician Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	4	4
Nursing Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	5	5
Nursing Care-Continuous Home Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	6	6
Physical Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	7	7
Occupational Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	8	8
Speech/ Language Pathology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9	9
Medical Social Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	10	10
Spiritual Counseling	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	11	11
Dietary Counseling	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	12	12
Counseling - Other	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	13	13
Home Health Aide and Homemaker	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	14	14
HH Aide & Homemaker - Cont. Home Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	15	15
Other	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	16	16
Drugs, Biological and Infusion Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	17	17
Analgesics	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	18	18
Sedatives / Hypnotics	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	19	19
Other - Specify	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	20	20
Durable Medical Equipment/Oxygen	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	21	21
Patient Transportation	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	22	22
Imaging Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	23	23
Labs and Diagnostics	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	24	24
Medical Supplies	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	25	25
Outpatient Services (including E/R Dept.)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	26	26
Radiation Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	27	27
Chemotherapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	28	28
Other	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	29	29
Bereavement Program Costs	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	30	30
Volunteer Program Costs	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	31	31
Fundraising	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	32	32
Other Program Costs	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	33	33
Totals (sum of lines 1-33) (2)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	34	34
Unit Cost Multiplier (see instructions)											35	35

hum 0, line 34 must agree with Wkst. A, column 7, line 116. (1) Col

hum 0 through 25, line 34 must agree with the corresponding columns of Wkst. B, Part I, line 116. (2) Col

CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4062.1) FORM

2 40-639 40-6



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FORM CMS-2552-10

08-11

CATION OF GENERAL SERVICE  
S TO HOSPICE COST CENTERSPROVIDER CCN: \_\_\_\_\_  
HOSPICE CCN: \_\_\_\_\_PERIOD: \_\_\_\_\_  
FROM \_\_\_\_\_  
TO \_\_\_\_\_WORKSHEET K-5,  
PART I (Cont.)

## I - ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS

HOSPICE COST CENTER (omit cents)	OTHER GENERAL SERVICE	NON- PHYSICIAN ANES- THETISTS	NURSING SCHOOL	INTERNS & RESIDENTS		PARA- MEDICAL EDUCATION (SPECIFY)	SUBTOTAL (cols. 3a-22)	INTERN & RESIDENT COST & POST STEPDOWN ADJUST.	SUBTOTAL (cols. 23 = 24)	ALLOCATED HOSPICE A&G (see Part II)	TOTAL HOSPICE COSTS (cols. 25 = 26)
				SALARY & FRINGES	PROGRAM COSTS						
	18	19	20	21	22	23	24	25	26	27	28
Administrative and General	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)		1
Inpatient - General Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	2
Inpatient - Respite Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	3
Physician Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	4
Nursing Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	5
Nursing Care-Continuous Home Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	6
Physical Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	7
Occupational Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	8
Speech/Language Pathology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	9
Medical Social Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	10
Spiritual Counseling	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	11
Dietary Counseling	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	12
Counseling - Other	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	13
Home Health Aide and Homemaker	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	14
HH Aide & Homemaker - Cont. Home Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	15
Other	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	16
Drugs, Biological and Infusion Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	17
Analgesics	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	18
Sedatives / Hypnotics	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	19
Other - Specify	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	20
Durable Medical Equipment/Oxygen	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	21
Patient Transportation	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	22
Imaging Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	23
Labs and Diagnostics	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	24
Medical Supplies	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	25
Outpatient Services (including E/R Dept.)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	26
Radiation Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	27
Chemotherapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	28
Other	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	29
Bereavement Program Costs	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	30
Volunteer Program Costs	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	31
Fundraising	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	32
Other Program Costs	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	33
Totals (sum of lines 1-33) (2)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		34
Unit Cost Multiplier (see instructions)										9.9(6)	35

Column 0, line 34 must agree with Wkst. A, column 7, line 116.

Columns 0 through 25, line 34 must agree with the corresponding columns of Wkst. B, Part I, line 116.

[CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4062.1)]

40

Rev. 2

08-11		FORM CMS-2552-10				4090 (Cont.) 4090	
ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS STATISTICAL BASIS		PROVIDER CCN: _____		PERIOD: FROM _____ TO _____		WORKSHEET K-5, PART II	
HOSPICE CCN: _____		HOSPICE CCN: _____		HOSPICE CCN: _____		HOSPICE CCN: _____	
PART II - ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS - STATISTICAL BASIS							PART
HOSPICE COST CENTER	CAPITAL RELATED COST		EMPLOYEE BENEFITS (GROSS SALARIES)	RECONCILIATION	ADMINISTRATIVE & GENERAL (ACCUM. COST)	MAINTENANCE & REPAIRS (SQUARE FEET)	OPERATION OF PLANT (SQUARE FEET)
	BLDG. & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (DOLLAR VALUE)					
	1	2	4	4A	5	6	7
1 Administrative and General	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
2 Inpatient - General Care	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
3 Inpatient - Respite Care	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
4 Physician Services	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
5 Nursing Care	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
6 Nursing Care-Continuous Home Care	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
7 Physical Therapy	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
8 Occupational Therapy	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
9 Speech/ Language Pathology	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
10 Medical Social Services	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
11 Spiritual Counseling	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
12 Dietary Counseling	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
13 Counseling - Other	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
14 Home Health Aide and Homemaker	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
15 HH Aide & Homemaker - Cont. Home Care	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
16 Other	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
17 Drugs, Biological and Infusion Therapy	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
18 Analgesics	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
19 Sedatives / Hypnotics	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
20 Other - Specify	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
21 Durable Medical Equipment/Oxygen	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
22 Patient Transportation	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
23 Imaging Services	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
24 Labs and Diagnostics	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
25 Medical Supplies	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
26 Outpatient Services (including E.R. Dept.)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
27 Radiation Therapy	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
28 Chemotherapy	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
29 Other	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
30 Bereavement Program Costs	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
31 Volunteer Program Costs	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
32 Fundraising	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
33 Other Program Costs	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)
34 Totals (sum of lines 1-33) (2)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
35 Total cost to be allocated	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
36 Unit Cost Multiplier (see instructions)	9.9(6)	9.9(6)	9.9(6)	9.9(6)	9.9(6)	9.9(6)	9.9(6)

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4062.2)

Rev. 2

40-641 40-6

FORM CMS-2552-10										08-11 08-1		
CATION OF GENERAL SERVICE COSTS TO ICE COST CENTERS STATISTICAL BASIS					PROVIDER CCN: _____ HOSPICE CCN: _____		PERIOD: FROM _____ TO _____		WORKSHEET K-5, PART II (Cont.)		ALLO HOSP	
II - ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS - STATISTICAL BASIS										PART		
HOSPICE COST CENTER	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSE- KEEPING (HOURS OF SERVICE)	DIETARY (MEALS SERVED)	CAFETERIA (MEALS SERVED)	MAIN- TENANCE OF PERSONNEL (NUMBER HOUSED)	NURSING ADMINIS- TRATION (DIRECT NURS. HRS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (TIME SPENT)			
	8	9	10	11	12	13	14	15	16			
Administrative and General	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	1	1	
Inpatient - General Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	2	2	
Inpatient - Respite Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	3	3	
Physician Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	4	4	
Nursing Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	5	5	
Nursing Care-Continuous Home Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	6	6	
Physical Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	7	7	
Occupational Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	8	8	
Speech/ Language Pathology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9	9	
Medical Social Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	10	10	
Spiritual Counseling	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	11	11	
Dietary Counseling	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	12	12	
Counseling - Other	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	13	13	
Home Health Aide and Homemaker	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	14	14	
HH Aide & Homemaker - Cont. Home Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	15	15	
Other	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	16	16	
Drugs, Biological and Infusion Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	17	17	
Analgesics	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	18	18	
Sedatives / Hypnotics	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	19	19	
Other - Specify	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	20	20	
Durable Medical Equipment/Oxygen	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	21	21	
Patient Transportation	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	22	22	
Imaging Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	23	23	
Labs and Diagnostics	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	24	24	
Medical Supplies	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	25	25	
Outpatient Services (including E/R Dept.)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	26	26	
Radiation Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	27	27	
Chemotherapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	28	28	
Other	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	29	29	
Bereavement Program Costs	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	30	30	
Volunteer Program Costs	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	31	31	
Fundraising	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	32	32	
Other Program Costs	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	33	33	
Totals (sum of lines 1-33) (2)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	34	34	
Total cost to be allocated	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	35	35	
Unit Cost Multiplier (see instructions)	9.9(6)	9.9(6)	9.9(6)	9.9(6)	9.9(6)	9.9(6)	9.9(6)	9.9(6)	9.9(6)	36	36	

[ CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4062.2) ]

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FORM  
Rev. 2 Rev.

1		FORM CMS-2552-10				4090 (Cont.)			
CATION OF GENERAL SERVICE COSTS TO ICE COST CENTERS STATISTICAL BASIS		PROVIDER CCN: _____		PERIOD: FROM _____ TO _____		WORKSHEET K-5, PART II (Cont.)			
HOSPICE CCN: _____									
II - ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS - STATISTICAL BASIS									
HOSPICE COST CENTER	SOCIAL SERVICE (TIME SPENT)	OTHER GENERAL SERVICE (SPECIFY)	NON- PHYSICIAN ANES- THETISTS (ASSIGNED TIME)	NURSING SCHOOL (ASSIGNED TIME)	INTERNS & RESIDENTS SALARY & FRINGES (ASSIGNED TIME)		PROGRAM COSTS (ASSIGNED TIME)	PARA- MEDICAL EDUCATION (SPECIFY) (ASSIGNED TIME)	
	17	18	19	20	21	22	23		
Administrative and General	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	1
Inpatient - General Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	2
Inpatient - Respite Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	3
Physician Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	4
Nursing Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	5
Nursing Care-Continuous Home Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	6
Physical Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	7
Occupational Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	8
Speech Language Pathology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9
Medical Social Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	10
Spiritual Counseling	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	11
Dietary Counseling	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	12
Counseling - Other	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	13
Home Health Aide and Homemaker	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	14
HH Aide & Homemaker - Cont. Home Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	15
Other	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	16
Drugs, Biological and Infusion Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	17
Analgesics	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	18
Sedatives / Hypnotics	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	19
Other - Specify	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	20
Durable Medical Equipment/Oxygen	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	21
Patient Transportation	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	22
Imaging Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	23
Labs and Diagnostics	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	24
Medical Supplies	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	25
Outpatient Services (including E/R Dept.)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	26
Radiation Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	27
Chemotherapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	28
Other	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	29
Bereavement Program Costs	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	30
Volunteer Program Costs	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	31
Fundraising	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	32
Other Program Costs	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	33
Totals (sum of lines 1-33) (2)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	34
Total cost to be allocated	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	35
Unit Cost Multiplier (see instructions)	9.9(6)	9.9(6)	9.9(6)	9.9(6)	9.9(6)	9.9(6)	9.9(6)	9.9(6)	36

1 CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4062.2)

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4090 (Cont.)		FORM CMS-2552-10		08-11		
APPORTIONMENT OF HOSPICE SHARED SERVICES		PROVIDER CCN: _____	PERIOD: _____	WORKSHEET K-5, PART III		
		HOSPICE CCN: _____	FROM _____			
			TO _____			
PART III - COMPUTATION OF TOTAL HOSPICE SHARED COSTS						
COST CENTER		Wkst. C, Part I, col. 9, line	Cost to Charge Ratio	Total Hospice Charges (Provider Records)	Hospice Shared Ancillary Costs (cols. 1 & 2)	
		0	1	2	3	
ANCILLARY SERVICE COST CENTERS						
1	Physical Therapy	66	9.9(6)	9(11)	9(11)	1
2	Occupational Therapy	67	9.9(6)	9(11)	9(11)	2
3	Speech/ Language Pathology	68	9.9(6)	9(11)	9(11)	3
4	Drugs, Biological and Infusion Therapy	73	9.9(6)	9(11)	9(11)	4
5	Durable Medical Equipment/Oxygen	96	9.9(6)	9(11)	9(11)	5
6	Labs and Diagnostics	60	9.9(6)	9(11)	9(11)	6
7	Medical Supplies	71	9.9(6)	9(11)	9(11)	7
8	Outpatient Services (including E/R Dept.)	93	9.9(6)	9(11)	9(11)	8
9	Radiation Therapy	55	9.9(6)	9(11)	9(11)	9
10	Other	76	9.9(6)	9(11)	9(11)	10
11	Totals (sum of lines 1-10)				9(11)	11

08-11		FORM CMS-2552-10		4090 (Cont.)		
CALCULATION OF HOSPICE PER DIEM COST		PROVIDER CCN: _____	PERIOD: _____	WORKSHEET K-6		
		HOSPICE CCN: _____	FROM _____			
			TO _____			
COMPUTATION OF PER DIEM COST		TITLE XVIII 1	TITLE XIX 2	OTHER 3	TOTAL 4	
1	Total cost (see instructions)				9(11)	1
2	Total unduplicated days (Worksheet S-9, column 6, line 5)				9(11)	2
3	Average cost per diem (line 1 divided by line 2)				9(11)	3
4	Unduplicated Medicare days (Worksheet S-9, column 1, line 5)	9(11)				4
5	Aggregate Medicare cost (line 3 times line 4)	9(11)				5
6	Unduplicated Medicaid days (Worksheet S-9, column 2, line 5)		9(11)			6
7	Aggregate Medicaid cost (line 3 times line 6)		9(11)			7
8	Unduplicated SNF days (Worksheet S-9, column 3, line 5)	9(11)				8
9	Aggregate SNF cost (line 3 times line 8)	9(11)				9
10	Unduplicated NF days (Worksheet S-9, column 4, line 5)		9(11)			10
11	Aggregate NF cost (line 3 times line 10)		9(11)			11
12	Other Unduplicated days (Worksheet S-9, column 5, line 5)			9(11)		12
13	Aggregate cost for other days (line 3 times line 12)			9(11)		13

Note: The data for the SNF and NF on lines 8 through 11 are included in the Medicare and Medicaid lines 4 through 7.

## 7.1.11 L Worksheets

4090 (Cont.)		FORM CMS-2552-10		08-11	
CALCULATION OF CAPITAL PAYMENT		PROVIDER CCN:	PERIOD:	WORKSHEET L	
		COMPONENT CCN:	FROM _____		
			TO _____		
Check applicable boxes:	<input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII, Part A <input type="checkbox"/> Title XIX	<input type="checkbox"/> Hospital <input type="checkbox"/> Subprovider (other)	<input type="checkbox"/> PPS <input type="checkbox"/> Cost Method		
<b>PART I - FULLY PROSPECTIVE METHOD</b>					
CAPITAL FEDERAL AMOUNT					
1	Capital DRG other than outlier		9(11)	1	
2	Capital DRG outlier payments		9(11)	2	
3	Total inpatient days divided by number of days in the cost reporting period (see instructions)		9(8).99	3	
4	Number of interns & residents (see instructions)		9(11)	4	
5	Indirect medical education percentage (see instructions)		9(3).99	5	
6	Indirect medical education adjustment (line 1 times line 5)		9(11)	6	
7	Percentage of SSI recipient patient days to Medicare Part A patient days (Worksheet E, Part A line 30) (see instructions)		9.9(4)	7	
8	Percentage of Medicaid patient days to total days reported on Worksheet S-2, Part I, line 24. (see instructions)		9.9(4)	8	
9	Sum of lines 7 and 8		9(11)	9	
10	Allowable disproportionate share percentage (see instructions)		9.9(4)	10	
11	Disproportionate share adjustment (line 10 times line 1)		9(11)	11	
12	Total prospective capital payments (sum of lines 1-2, 6 and 11)		9(11)	12	
<b>PART II - PAYMENT UNDER REASONABLE COST</b>					
1	Program inpatient routine capital cost (see instructions)		9(11)	1	
2	Program inpatient ancillary capital cost (see instructions)		9(11)	2	
3	Total inpatient program capital cost (line 1 plus line 2)		9(11)	3	
4	Capital cost payment factor (see instructions)		9.9(6)	4	
5	Total inpatient program capital cost (line 3 x line 4)		9(11)	5	
<b>PART III - COMPUTATION OF EXCEPTION PAYMENTS</b>					
1	Program inpatient capital costs (see instructions)		9(11)	1	
2	Program inpatient capital costs for extraordinary circumstances (see instructions)		9(11)	2	
3	Net program inpatient capital costs (line 1 minus line 2)		9(11)	3	
4	Applicable exception percentage (see instructions)		9.99	4	
5	Capital cost for comparison to payments (line 3 x line 4)		9(11)	5	
6	Percentage adjustment for extraordinary circumstances (see instructions)		9.99	6	
7	Adjustment to capital minimum payment level for extraordinary circumstances (line 2 x line 6)		9(11)	7	
8	Capital minimum payment level (line 5 plus line 7)		9(11)	8	
9	Current year capital payments (from Part I, line 12 as applicable)		9(11)	9	
10	Current year comparison of capital minimum payment level to capital payments (line 8 less line 9)		9(11)	10	
11	Carryover of accumulated capital minimum payment level over capital payment (from prior year Worksheet L, Part III, line 14)		-9(11)	11	
12	Net comparison of capital minimum payment level to capital payments (line 10 plus line 11)		9(11)	12	
13	Current year exception payment (if line 12 is positive, enter the amount on this line)		9(11)	13	
14	Carryover of accumulated capital minimum payment level over capital payment for the following period (if line 12 is negative, enter the amount on this line)		-9(11)	14	
15	Current year allowable operating and capital payment (see instructions)		9(11)	15	
16	Current year operating and capital costs (see instructions)		9(11)	16	
17	Current year exception offset amount (see instructions)		9(11)	17	



08-11 FORM CMS-2552-10				4090 (Cont.) 409C					
ALLOCATION OF ALLOWABLE COSTS FOR EXTRAORDINARY CIRCUMSTANCES				PROVIDER CCN:	PERIOD: FROM TO	WORKSHEET L-1, PART I	ALLO EXTR		
Cost Center Descriptions	EXTRA-ORDINARY CAPITAL RELATED COSTS	CAPITAL RELATED COSTS		SUBTOTAL (sum of col. 0-2)	EMPLOYEE BENEFITS	ADMINIS-TRATIVE & GENERAL	MAIN-TENANCE & REPAIRS	OPERATION OF PLANT	
	0	BLDGS. & FIXTURES	MOVABLE EQUIPMENT						
GENERAL SERVICE COST CENTERS									
1 Capital Related Costs-Buildings and Fixtures	9(11)	9(11)							1 1
2 Capital Related Costs-Movable Equipment	9(11)		9(11)						2 2
4 Employee Benefits	9(11)	9(11)	9(11)	9(11)	9(11)				4 4
5 Administrative and General	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			5 5
6 Maintenance and Repairs	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		6 6
7 Operation of Plant	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	7 7
8 Laundry and Linen Service	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	8 8
9 Housekeeping	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9 9
10 Dietary	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	10 10
11 Cafeteria	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	11 11
12 Maintenance of Personnel	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	12 12
13 Nursing Administration	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	13 13
14 Central Services and Supply	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	14 14
15 Pharmacy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	15 15
16 Medical Records & Medical Records Library	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	16 16
17 Social Service	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	17 17
18 Other General Service (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	18 18
19 Nonphysician Anesthetists	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	19 19
20 Nursing School	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	20 20
21 Intern & Res. Service-Salary & Fringes (Approved)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	21 21
22 Intern & Res. Other Program Costs (Approved)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	22 22
23 Paramedical Ed. Program (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	23 23
INPATIENT ROUTINE SERVICE COST CENTERS									
30 Adults and Pediatrics (General Routine Care)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	30 30
31 Intensive Care Unit	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	31 31
32 Coronary Care Unit	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	32 32
33 Burn Intensive Care Unit	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	33 33
34 Surgical Intensive Care Unit	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	34 34
35 Other Special Care Unit (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	35 35
40 Subprovider IPF	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	40 40
41 Subprovider IRF	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	41 41
42 Subprovider	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	42 42
43 Nursery	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	43 43
44 Skilled Nursing Facility	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	44 44
45 Nursing Facility	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	45 45
46 Other Long Term Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	46 46

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-JI, SECTION 4063.1)

Rev. 2

FORM 40-647 40-6

FORM CMS-2552-10											08-11 409C	
CATION OF ALLOWABLE COSTS FOR ORDINARY CIRCUMSTANCES						PROVIDER CCN:		PERIOD: FROM _____ TO _____		WORKSHEET L-1, ALLO PART I (Cont.) EXTR		
Cost Center Descriptions	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	CAFETERIA	MAINTENANCE OF PERSONNEL	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE		
	8	9	10	11	12	13	14	15	16	17		
GENERAL SERVICE COST CENTERS												
Capital Related Costs-Buildings and Fixtures											1 1	
Capital Related Costs-Movable Equipment											2 2	
Employee Benefits											4 4	
Administrative and General											5 5	
Maintenance and Repair											6 6	
Operation of Plant											7 7	
Laundry and Linen Service	9(11)										8 8	
Housekeeping	9(11)	9(11)									9 9	
Dietary	9(11)	9(11)	9(11)								10 10	
Cafeteria	9(11)	9(11)	9(11)	9(11)							11 11	
Maintenance of Personnel	9(11)	9(11)	9(11)	9(11)	9(11)						12 12	
Nursing Administration	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)					13 13	
Central Services and Supply	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)				14 14	
Pharmacy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			15 15	
Medical Records & Medical Records Library	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		16 16	
Social Service	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	17 17	
Other General Service (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	18 18	
Nonphysician Anesthetists	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	19 19	
Nursing School	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	20 20	
Intern & Res. Service-Salary & Fringes (Approved)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	21 21	
Intern & Res. Other Program Costs (Approved)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	22 22	
Paramedical Ed. Program (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	23 23	
INPATIENT ROUTINE SERVICE COST CENTERS												
Adults and Pediatrics (General Routine Care)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	30 30	
Intensive Care Unit	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	31 31	
Coronary Care Unit	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	32 32	
Burn Intensive Care Unit	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	33 33	
Surgical Intensive Care Unit	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	34 34	
Other Special Care Unit (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	35 35	
Subprovider IPF	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	40 40	
Subprovider IRF	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	41 41	
Subprovider	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	42 42	
Nursery	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	43 43	
Skilled Nursing Facility	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	44 44	
Nursing Facility	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	45 45	
Other Long Term Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	46 46	

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) (Cont.) FORM CMS-2552-10						08-11			
CATION OF ALLOWABLE COSTS FOR AORDINARY CIRCUMSTANCES					PROVIDER CCN:	PERIOD: FROM _____ TO _____		WORKSHEET L-1, PART I (Cont.)	
Cost Center Descriptions	OTHER GENERAL SERVICE	NON- PHYSICIAN ANES- THETISTS	NURSING SCHOOL	INTERNS & RESIDENTS SALARY & FRINGES	INTERNS & RESIDENTS PROGRAM COSTS	PARA- MEDICAL EDUCATION (SPECIFY)	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL
	18	19	20	21	22	23	24	25	26
GENERAL SERVICE COST CENTERS									
Capital Related Costs-Buildings and Fixtures									1
Capital Related Costs-Movable Equipment									2
Employee Benefits									4
Administrative and General									5
Maintenance and Repairs									6
Operation of Plant									7
Laundry and Linen Service									8
Housekeeping									9
Dietary									10
Cafeteria									11
Maintenance of Personnel									12
Nursing Administration									13
Central Services and Supply									14
Pharmacy									15
Medical Records & Medical Records Library									16
Social Service									17
Other General Service (specify)	9(11)								18
Nonphysician Anesthetists	9(11)	9(11)							19
Nursing School	9(11)		9(11)						20
Intern & Res. Service-Salary & Fringes (Approved)	9(11)			9(11)					21
Intern & Res. Other Program Costs (Approved)	9(11)				9(11)				22
Paramedical Ed. Program (specify)	9(11)					9(11)			23
INPATIENT ROUTINE SERVICE COST CENTERS									
Adults and Pediatrics (General Routine Care)	9(11)						9(11)	9(11)	9(11)
Intensive Care Unit	9(11)						9(11)	9(11)	9(11)
Coronary Care Unit	9(11)						9(11)	9(11)	9(11)
Burn Intensive Care Unit	9(11)						9(11)	9(11)	9(11)
Surgical Intensive Care Unit	9(11)						9(11)	9(11)	9(11)
Other Special Care Unit (specify)	9(11)						9(11)	9(11)	9(11)
Subprovider IPF	9(11)						9(11)	9(11)	9(11)
Subprovider IRF	9(11)						9(11)	9(11)	9(11)
Subprovider	9(11)						9(11)	9(11)	9(11)
Nursery	9(11)						9(11)	9(11)	9(11)
Skilled Nursing Facility	9(11)						9(11)	9(11)	9(11)
Nursing Facility	9(11)						9(11)	9(11)	9(11)
Other Long Term Care	9(11)						9(11)	9(11)	9(11)

1 CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4065.1)

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4690 (Cont.)				FORM CMS-2552-10				08-11 08-1	
ALLOCATION OF ALLOWABLE COSTS FOR EXTRAORDINARY CIRCUMSTANCES				PROVIDER CCN:		PERIOD: FROM _____ TO _____		WORKSHEET L-1, PART I (Cont.)	ALLO EXTR.
Cost Center Descriptions	EXTRA- ORDINARY CAPITAL RELATED COSTS 0	CAPITAL RELATED COSTS		SUBTOTAL (sum of cols. 0-2) 2A	EMPLOYEE BENEFITS 4	ADMINIS- TRATIVE & GENERAL 5	MAIN- TENANCE & REPAIRS 6	OPERATION OF PLANT 7	
		BLDGS. & FIXTURES 1	MOVABLE EQUIPMENT 2						
ANCILLARY SERVICE COST CENTERS									
50 Operating Room	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	50 50
51 Recovery Room	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	51 51
52 Labor Room and Delivery Room	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	52 52
53 Anesthesiology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	53 53
54 Radiology-Diagnostic	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	54 54
55 Radiology-Therapeutic	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	55 55
56 Radioisotope	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	56 56
57 Computed Tomography (CT) Scan	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	57 57
58 Magnetic Resonance Imaging (MRI)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	58 58
59 Cardiac Catheterization	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	59 59
60 Laboratory	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	60 60
61 PBP Clinical Laboratory Service-Program Only									61 61
62 Whole Blood & Packed Red Blood Cells	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	62 62
63 Blood Storing, Processing, & Trans.	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	63 63
64 Intravenous Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	64 64
65 Respiratory Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	65 65
66 Physical Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	66 66
67 Occupational Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	67 67
68 Speech Pathology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	68 68
69 Electrocardiology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	69 69
70 Electroencephalography	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	70 70
71 Medical Supplies Charged to Patients	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	71 71
72 Implantable Devices Charged to Patients	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	72 72
73 Drugs Charged to Patients	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	73 73
74 Renal Dialysis	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	74 74
75 ASC (Non-Dietary Part)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	75 75
76 Other Ancillary (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	76 76
OUTPATIENT SERVICE COST CENTERS									
88 Rural Health Clinic (RHC)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	88 88
89 Federally Qualified Health Center (FQHC)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	89 89
90 Clinic	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	90 90
91 Emergency	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	91 91
92 Observation Beds									92 92
93 Other Outpatient (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	93 93

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FORM CMS-2552-10											4090 (Cont.) 4690	
CATION OF ALLOWABLE COSTS FOR ORDINARY CIRCUMSTANCES						PROVIDER CCY:		PERIOD: FROM _____ TO _____		WORKSHEET L-1, ALLO PART I (Cont.) EXTR		
Cost Center Descriptions	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	CAFETERIA	MAIN- TENANCE OF PERSONNEL	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE		
	8	9	10	11	12	13	14	15	16	17		
ANCILLARY SERVICE COST CENTERS												
Operating Room	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	50 50	
Recovery Room	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	51 51	
Labor Room and Delivery Room	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	52 52	
Anesthesiology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	53 53	
Radiology-Diagnostic	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	54 54	
Radiology-Therapeutic	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	55 55	
Radioisotope	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	56 56	
Computed Tomography (CT) Scan	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	57 57	
Magnetic Resonance Imaging (MRI)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	58 58	
Cardiac Catheterization	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	59 59	
Laboratory	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	60 60	
PBP Clinical Laboratory Service-Program Only											61 61	
Whole Blood & Packed Red Blood Cells	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	62 62	
Blood Storing, Processing, & Trans.	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	63 63	
Intravenous Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	64 64	
Respiratory Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	65 65	
Physical Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	66 66	
Occupational Therapy	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	67 67	
Speech Pathology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	68 68	
Electrocardiology	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	69 69	
Electroencephalography	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	70 70	
Medical Supplies Charged to Patients	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	71 71	
Implantable Devices Charged to Patients	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	72 72	
Drugs Charged to Patients	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	73 73	
Renal Dialysis	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	74 74	
ASC (Non-Distinct Part)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	75 75	
Other Ancillary (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	76 76	
OUTPATIENT SERVICE COST CENTERS												
Rural Health Clinic (RHC)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	88 88	
Federally Qualified Health Center (FQHC)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	89 89	
Clinic	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	90 90	
Emergency	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	91 91	
Observation Beds											92 92	
Other Outpatient (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	93 93	

1 CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4065.1)

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) (Cont.)						FORM CMS-2552-10		08-11	
CATION OF ALLOWABLE COSTS FOR AORDINARY CIRCUMSTANCES						PROVIDER CEN:	PERIOD: FROM _____ TO _____	WORKSHEET L-1, PART I (Cont.)	
Cost Center Descriptions	OTHER GENERAL SERVICE	NONPHYSICIAN ANESTHETISTS	NURSING SCHOOL	INTERNS & RESIDENTS SALARY AND FRINGES	INTERNS & RESIDENTS PROGRAM COSTS	PARAMEDICAL EDUCATION (SPECIFY)	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL
	18	19	20	21	22	23	24	25	26
<b>ANCILLARY SERVICE COST CENTERS</b>									
Operating Room	9(11)						9(11)	9(11)	9(11)
Recovery Room	9(11)						9(11)	9(11)	9(11)
Labor Room and Delivery Room	9(11)						9(11)	9(11)	9(11)
Anesthesiology	9(11)						9(11)	9(11)	9(11)
Radiology-Diagnostic	9(11)						9(11)	9(11)	9(11)
Radiology-Therapeutic	9(11)						9(11)	9(11)	9(11)
Radiosotope	9(11)						9(11)	9(11)	9(11)
Computed Tomography (CT) Scan	9(11)						9(11)	9(11)	9(11)
Magnetic Resonance Imaging (MRI)	9(11)						9(11)	9(11)	9(11)
Cardiac Catheterization	9(11)						9(11)	9(11)	9(11)
Laboratory	9(11)						9(11)	9(11)	9(11)
PBP Clinical Laboratory Service-Program Only									
Whole Blood & Packed Red Blood Cells	9(11)						9(11)	9(11)	9(11)
Blood Storage, Processing, & Trans.	9(11)						9(11)	9(11)	9(11)
Intravenous Therapy	9(11)						9(11)	9(11)	9(11)
Respiratory Therapy	9(11)						9(11)	9(11)	9(11)
Physical Therapy	9(11)						9(11)	9(11)	9(11)
Occupational Therapy	9(11)						9(11)	9(11)	9(11)
Speech Pathology	9(11)						9(11)	9(11)	9(11)
Electrocardiology	9(11)						9(11)	9(11)	9(11)
Electroencephalography	9(11)						9(11)	9(11)	9(11)
Medical Supplies Charged to Patients	9(11)						9(11)	9(11)	9(11)
Implantable Devices Charged to Patients	9(11)						9(11)	9(11)	9(11)
Drugs Charged to Patients	9(11)						9(11)	9(11)	9(11)
Renal Dialysis	9(11)						9(11)	9(11)	9(11)
ASC (Non-Distinct Part)	9(11)						9(11)	9(11)	9(11)
Other Ancillary (specify)	9(11)						9(11)	9(11)	9(11)
<b>OUTPATIENT SERVICE COST CENTERS</b>									
Rural Health Clinic (RHC)	9(11)						9(11)	9(11)	9(11)
Federally Qualified Health Center (FQHC)	9(11)						9(11)	9(11)	9(11)
Clinic	9(11)						9(11)	9(11)	9(11)
Emergency	9(11)						9(11)	9(11)	9(11)
Observation Beds									
Other Outpatient (specify)	9(11)						9(11)	9(11)	9(11)

1 CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4065.1)

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FORM CMS-2552-10				4090 (Cont.) 409C					
ALLOCATION OF ALLOWABLE COSTS FOR EXTRAORDINARY CIRCUMSTANCES				PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET L-1, ALLO PART I (Cont.) EXTR.			
Cost Center Descriptions	EXTRA- ORDINARY CAPITAL RELATED COSTS	CAPITAL RELATED COSTS		SUBTOTAL (sum of cols. 0-4) 2A	EMPLOYEE BENEFITS 4	ADMINIS- TRATIVE & GENERAL 5	MAIN- TENANCE & REPAIRS 6	OPERATION OF PLANT 7	
	0	BLDGS. & FIXTURES 1	MOVABLE EQUIPMENT 2						
<b>OTHER REIMBURSABLE COST CENTERS</b>									
94 Home Program Dialysis	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	94 94
95 Ambulance Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	95 95
96 Durable Medical Equipment-Rented	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	96 96
97 Durable Medical Equipment-Sold	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	97 97
98 Other Reimbursable (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	98 98
99 Outpatient Rehabilitation Provider (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	99 99
100 Intern-Resident Service (not approd. tching. prgm.)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	100 100
101 Home Health Agency	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	101 101
<b>SPECIAL PURPOSE COST CENTERS</b>									
105 Kidney Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	105 105
106 Heart Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	106 106
107 Liver Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	107 107
108 Lung Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	108 108
109 Pancreas Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	109 109
110 Intestinal Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	110 110
111 Islet Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	111 111
112 Other Organ Acquisition (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	112 112
115 Ambulatory Surgical Center (Distinct Part)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	115 115
116 Hospice	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	116 116
117 Other Special Purpose (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	117 117
118 SUBTOTALS (sum of lines 1-117)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	118 118
<b>NONREIMBURSABLE COST CENTERS</b>									
190 Gift, Flower, Coffee Shop, & Canteen	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	190 190
191 Research	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	191 191
192 Physicians' Private Offices	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	192 192
193 Nonpaid Workers	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	193 193
194 Other Nonreimbursable (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	194 194
200 Cross Foot Adjustments									200 200
201 Negative Cost Centers									201 201
202 Total (sum of line 118 and lines 190-201)									202 202
203 Total Statistical Basis									203 203
204 Unit Cost Multiplier									204 204

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Rev. 2

FORM 40-653 40-6

FORM CMS-2552-10											08-11 08-1	
CATION OF ALLOWABLE COSTS FOR AORDINARY CIRCUMSTANCES						PROVIDER CCN:		PERIOD: FROM _____ TO _____		WORKSHEET L-1, ALLO PART I (Cont.) EXTR		
Cost Center Descriptions	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	CAFETERIA	MAIN- TENANCE OF PERSONNEL	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE		
	8	9	10	11	12	13	14	15	16	17		
<b>OTHER REIMBURSABLE COST CENTERS</b>												
Home Program Dialysis	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	94 94	
Ambulance Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	95 95	
Durable Medical Equipment-Rented	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	96 96	
Durable Medical Equipment-Sold	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	97 97	
Other Reimbursable (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	98 98	
Outpatient Rehabilitation Provider (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	99 99	
Intern-Resident Service (not approd. tching prgm.)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	100 100	
Home Health Agency	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	101 101	
<b>SPECIAL PURPOSE COST CENTERS</b>												
Kidney Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	105 105	
Heart Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	106 106	
Liver Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	107 107	
Lung Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	108 108	
Pancreas Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	109 109	
Intestinal Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	110 110	
Islet Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	111 111	
Other Organ Acquisition (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	112 112	
Ambulatory Surgical Center (Distinct Part)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	115 115	
Hospice	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	116 116	
Other Special Purpose (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	117 117	
SUBTOTALS (sum of lines 1-117)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	118 118	
<b>NONREIMBURSABLE COST CENTERS</b>												
Gift, Flower, Coffee Shop, & Canteen	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	190 190	
Research	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	191 191	
Physicians' Private Offices	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	192 192	
Nonpaid Workers	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	193 193	
Other Nonreimbursable (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	194 194	
Cross Foot Adjustments											200 200	
Negative Cost Centers											201 201	
Total (sum of line 118 and lines 190-201)											202 202	
Total Statistical Basis											203 203	
Unit Cost Multiplier											204 204	

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FORM CMS-2552-10											08-11 08-1	
CATION OF ALLOWABLE COSTS FOR AORDINARY CIRCUMSTANCES						PROVIDER CCN:		PERIOD: FROM _____ TO _____		WORKSHEET L-1, ALLO PART I (Cont.) EXTR		
Cost Center Descriptions	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	CAFETERIA	MAIN- TENANCE OF PERSONNEL	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE		
	8	9	10	11	12	13	14	15	16	17		
<b>OTHER REIMBURSABLE COST CENTERS</b>												
Home Program Dialysis	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	94 94	
Ambulance Services	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	95 95	
Durable Medical Equipment-Rented	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	96 96	
Durable Medical Equipment-Sold	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	97 97	
Other Reimbursable (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	98 98	
Outpatient Rehabilitation Provider (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	99 99	
Intern-Resident Service (not approd. tching prgm.)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	100 100	
Home Health Agency	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	101 101	
<b>SPECIAL PURPOSE COST CENTERS</b>												
Kidney Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	105 105	
Heart Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	106 106	
Liver Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	107 107	
Lung Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	108 108	
Pancreas Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	109 109	
Intestinal Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	110 110	
Islet Acquisition	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	111 111	
Other Organ Acquisition (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	112 112	
Ambulatory Surgical Center (Distinct Part)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	115 115	
Hospice	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	116 116	
Other Special Purpose (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	117 117	
SUBTOTALS (sum of lines 1-117)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	118 118	
<b>NONREIMBURSABLE COST CENTERS</b>												
Gift, Flower, Coffee Shop, & Canteen	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	190 190	
Research	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	191 191	
Physicians' Private Offices	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	192 192	
Nonpaid Workers	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	193 193	
Other Nonreimbursable (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	194 194	
Cross Foot Adjustments											200 200	
Negative Cost Centers											201 201	
Total (sum of line 118 and lines 190-201)											202 202	
Total Statistical Basis											203 203	
Unit Cost Multiplier											204 204	

1 CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4065.1)

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1 FORM CMS-2552-10							4090 (Cont.)					
CATION OF ALLOWABLE COSTS FOR AORDINARY CIRCUMSTANCES							PROVIDER CCN:		PERIOD: FROM _____ TO _____		WORKSHEET L-1, PART I (Cont.)	
Cost Center Descriptions	OTHER GENERAL SERVICE	NONPHYSICIAN ANESTHETISTS	NURSING SCHOOL	INTERNS & RESIDENTS SALARY AND FRINGES	INTERNS & RESIDENTS PROGRAM COSTS	PARAMEDICAL EDUCATION (SPECIFY)	SUBTOTAL	INTERN & RESIDENT COST & POST STEADOWN ADJUSTMENTS	TOTAL			
	18	19	20	21	22	23	24	25	26			
<b>OTHER REIMBURSABLE COST CENTERS</b>												
Home Program Dialysis	9(11)						9(11)	9(11)	9(11)	94		
Ambulance Services	9(11)						9(11)	9(11)	9(11)	95		
Durable Medical Equipment-Rented	9(11)						9(11)	9(11)	9(11)	96		
Durable Medical Equipment-Sold	9(11)						9(11)	9(11)	9(11)	97		
Other Reimbursable (specify)	9(11)						9(11)	9(11)	9(11)	98		
Outpatient Rehabilitation Provider (specify)	9(11)						9(11)	9(11)	9(11)	99		
Intern-Resident Service (not apprvd. techng. prgram.)	9(11)						9(11)	9(11)	9(11)	100		
Home Health Agency	9(11)						9(11)	9(11)	9(11)	101		
<b>SPECIAL PURPOSE COST CENTERS</b>												
Kidney Acquisition	9(11)						9(11)	9(11)	9(11)	105		
Heart Acquisition	9(11)						9(11)	9(11)	9(11)	106		
Liver Acquisition	9(11)						9(11)	9(11)	9(11)	107		
Lung Acquisition	9(11)						9(11)	9(11)	9(11)	108		
Pancreas Acquisition	9(11)						9(11)	9(11)	9(11)	109		
Intestinal Acquisition	9(11)						9(11)	9(11)	9(11)	110		
Islet Acquisition	9(11)						9(11)	9(11)	9(11)	111		
Other Organ Acquisition (specify)	9(11)						9(11)	9(11)	9(11)	112		
Ambulatory Surgical Center (Distinct Part)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	115		
Hospice	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	116		
Other Special Purpose (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	117		
<b>SUBTOTALS (sum of lines 1-117)</b>	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	118		
<b>NONREIMBURSABLE COST CENTERS</b>												
Gift, Flower, Coffee Shop, & Canteen	9(11)						9(11)	9(11)	9(11)	190		
Research	9(11)						9(11)	9(11)	9(11)	191		
Physicians' Private Offices	9(11)						9(11)	9(11)	9(11)	192		
Nonpaid Workers	9(11)						9(11)	9(11)	9(11)	193		
Other Nonreimbursable (specify)	9(11)						9(11)	9(11)	9(11)	194		
Cross Foot Adjustments										200		
Negative Cost Centers										201		
<b>Total (sum of line 118 and lines 190-201)</b>										202		
<b>Total Statistical Basis</b>										203		
<b>Unit Cost Multiplier</b>										204		

1 CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4065.1)

2 40-655



4090 (Cont.)		FORM CMS-2552-10					08-11	
COMPUTATION OF PROGRAM INPATIENT ROUTINE SERVICE CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES			PROVIDER CCV:		PERIOD: FROM _____ TO _____		WORKSHEET L-1, PART II	
Check applicable box:		<input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII, Part A <input type="checkbox"/> Title XIX						
Cost Center Description (A)	Capital Cost for Extraordinary Circumstances (from Wkst. L-1, Part I, col. 26) 1	Swing Bed Adjustment 2	Reduced Capital Cost for Extraordinary Circumstances (col. 1 - col. 2) 3	Total Patient Days 4	Per Diem (col. 3 + col. 4) 5	Inpatient Program Days 6	Inpatient Program Capital Cost (col. 5 x col. 6) 7	
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>								
30 Adults & Pediatrics (General Routine Care)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	30
31 Intensive Care Unit	9(11)		9(11)	9(11)	9(11)	9(11)	9(11)	31
32 Coronary Care Unit	9(11)		9(11)	9(11)	9(11)	9(11)	9(11)	32
33 Burn Intensive Care Unit	9(11)		9(11)	9(11)	9(11)	9(11)	9(11)	33
34 Surgical Intensive Care Unit	9(11)		9(11)	9(11)	9(11)	9(11)	9(11)	34
35 Other Special Care Unit (specify)	9(11)		9(11)	9(11)	9(11)	9(11)	9(11)	35
40 Subprovider IPF	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	40
41 Subprovider IRF	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	41
42 Subprovider (Other)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	42
43 Nursery	9(11)		9(11)	9(11)	9(11)	9(11)	9(11)	43
200 Total (sum of lines 30-199)	9(11)		9(11)	9(11)		9(11)	9(11)	200
(A) Worksheet A line numbers								

08-11		FORM CMS-2552-10					4090 (Cont.)	
COMPUTATION OF PROGRAM INPATIENT ANCILLARY SERVICE CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES			PROVIDER CCV:		PERIOD: FROM _____ TO _____		WORKSHEET L-1, PART III	
Check applicable boxes:		<input type="checkbox"/> Hospital <input type="checkbox"/> Subprovider		<input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII, Part A <input type="checkbox"/> Title XIX				
Cost Center Description (A)	Capital Cost for Extraordinary Circumstances (from Wkst. L-1, Part I, col. 26) 1	Total Charges (from Wkst. C, Part I, col. 6) 2	Ratio of Cost to Charges (col. 1 ÷ col. 2) 3	Inpatient Program Charges 4	Program Extraordinary Capital Cost (col. 3 x col. 4) 5			
<b>ANCILLARY SERVICE COST CENTERS</b>								
50 Operating Room	9(11)	9(11)	9.9(6)	9(11)	9(11)	50		
51 Recovery Room	9(11)	9(11)	9.9(6)	9(11)	9(11)	51		
52 Labor Room and Delivery Room	9(11)	9(11)	9.9(6)	9(11)	9(11)	52		
53 Anesthesiology	9(11)	9(11)	9.9(6)	9(11)	9(11)	53		
54 Radiology-Diagnostic	9(11)	9(11)	9.9(6)	9(11)	9(11)	54		
55 Radiology-Therapeutic	9(11)	9(11)	9.9(6)	9(11)	9(11)	55		
56 Radiosotope	9(11)	9(11)	9.9(6)	9(11)	9(11)	56		
57 Computed Tomography (CT) Scan	9(11)	9(11)	9.9(6)	9(11)	9(11)	57		
58 Magnetic Resonance Imaging (MRI)	9(11)	9(11)	9.9(6)	9(11)	9(11)	58		
59 Cardiac Catheterization	9(11)	9(11)	9.9(6)	9(11)	9(11)	59		
60 Laboratory	9(11)	9(11)	9.9(6)	9(11)	9(11)	60		
61 FBP Clinical Laboratory Service-Program Only						61		
62 Whole Blood & Packed Red Blood Cells	9(11)	9(11)	9.9(6)	9(11)	9(11)	62		
63 Blood Storing, Processing, & Trans.	9(11)	9(11)	9.9(6)	9(11)	9(11)	63		
64 Intravenous Therapy	9(11)	9(11)	9.9(6)	9(11)	9(11)	64		
65 Respiratory Therapy	9(11)	9(11)	9.9(6)	9(11)	9(11)	65		
66 Physical Therapy	9(11)	9(11)	9.9(6)	9(11)	9(11)	66		
67 Occupational Therapy	9(11)	9(11)	9.9(6)	9(11)	9(11)	67		
68 Speech Pathology	9(11)	9(11)	9.9(6)	9(11)	9(11)	68		
69 Electrocardiology	9(11)	9(11)	9.9(6)	9(11)	9(11)	69		
70 Electroencephalography	9(11)	9(11)	9.9(6)	9(11)	9(11)	70		
71 Medical Supplies: Charged to Patients	9(11)	9(11)	9.9(6)	9(11)	9(11)	71		
72 Implantable Devices: Charged to Patients	9(11)	9(11)	9.9(6)	9(11)	9(11)	72		
73 Drugs: Charged to Patients	9(11)	9(11)	9.9(6)	9(11)	9(11)	73		
74 Renal Dialysis	9(11)	9(11)	9.9(6)	9(11)	9(11)	74		
75 ASC (Non-Distinct Part)	9(11)	9(11)	9.9(6)	9(11)	9(11)	75		
76 Other Ancillary (specify)	9(11)	9(11)	9.9(6)	9(11)	9(11)	76		
(A) Worksheet A line numbers								

4090 (Cont.)		FORM CMS-2552-10		08-11	
COMPUTATION OF PROGRAM INPATIENT ANCILLARY SERVICE CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES		PROVIDER CCN: _____ COMPONENT CCN: _____		PERIOD: FROM _____ TO _____	
WORKSHEET L-1, PART III (CONT.)					
Check applicable boxes:		<input type="checkbox"/> Hospital <input type="checkbox"/> Subprovider		<input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII, Part A <input type="checkbox"/> Title XIX	
Cost Center Description	Capital Cost for Extraordinary Circumstances (from Wkst. L-1, Part I, col. 26)	Total Charges (from Wkst. C, Part I, col. 6)	Ratio of Cost to Charges (col. 1 + col. 2)	Inpatient Program Charges	Program Extraordinary Capital Cost (col. 3 x col. 4)
(A)	1	2	3	4	5
<b>OUTPATIENT SERVICE COST CENTERS</b>					
88 Rural Health Clinic (RHC)	9(11)	9(11)	9.9(6)	9(11)	9(11)
89 Federally Qualified Health Center (FQHC)	9(11)	9(11)	9.9(6)	9(11)	9(11)
90 Clinic	9(11)	9(11)	9.9(6)	9(11)	9(11)
91 Emergency	9(11)	9(11)	9.9(6)	9(11)	9(11)
92 Observation Beds	9(11)	9(11)	9.9(6)	9(11)	9(11)
93 Other Outpatient (specify)	9(11)	9(11)	9.9(6)	9(11)	9(11)
<b>OTHER REIMBURSABLE COST CENTERS</b>					
94 House Program Dialysis	9(11)	9(11)	9.9(6)	9(11)	9(11)
95 Ambulance Services	9(11)	9(11)	9.9(6)	9(11)	9(11)
96 Durable Medical Equipment-Rented	9(11)	9(11)	9.9(6)	9(11)	9(11)
97 Durable Medical Equipment-Sold	9(11)	9(11)	9.9(6)	9(11)	9(11)
98 Other Reimbursable (specify)	9(11)	9(11)	9.9(6)	9(11)	9(11)
200 Total (sum of lines 50 through 199)	9(11)	9(11)		9(11)	200

(A) Worksheet A line numbers

## 7.1.12 M Worksheets

08-11		FORM CMS-2552-10		4090 (Cont.)			
ANALYSIS OF PROVIDER-BASED RURAL HEALTH CLINIC/ FEDERALLY QUALIFIED HEALTH CENTER COSTS		PROVIDER CCN: _____ COMPONENT CCN: _____		PERIOD: FROM _____ TO _____			
WORKSHEET M-1							
Check applicable box:		<input type="checkbox"/> RHC <input type="checkbox"/> FQHC					
	COMPEN- SATION	OTHER COSTS	TOTAL (col. 1 + col. 2)	RECLASS- IFICATIONS	RECLASSIFIED BALANCE (col. 3 + col. 4)	ADJUSTMENTS	NET EXPENSES FOR ALLOCATION (col. 5 + col. 6)
	1	2	3	4	5	6	7
<b>FACILITY HEALTH CARE STAFF COSTS</b>							
1 Physician	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	1
2 Physician Assistant	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	2
3 Nurse Practitioner	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	3
4 Visiting Nurse	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	4
5 Other Nurse	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	5
6 Clinical Psychologist	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	6
7 Clinical Social Worker	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	7
8 Laboratory Technician	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	8
9 Other Facility Health Care Staff Costs	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9
10 Subtotal (sum of lines 1-9)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	10
<b>COSTS UNDER AGREEMENT</b>							
11 Physician Services Under Agreement	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	11
12 Physician Supervision Under Agreement	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	12
13 Other Costs Under Agreement	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	13
14 Subtotal (sum of lines 11-13)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	14
<b>OTHER HEALTH CARE COSTS</b>							
15 Medical Supplies	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	15
16 Transportation (Health Care Staff)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	16
17 Depreciation-Medical Equipment	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	17
18 Professional Liability Insurance	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	18
19 Other Health Care Costs	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	19
20 Allowable GME Costs	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	20
21 Subtotal (sum of lines 15-20)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	21
22 Total Cost of Health Care Services (sum of lines 10, 14, and 21)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	22
<b>COSTS OTHER THAN RHC/FQHC SERVICES</b>							
23 Pharmacy	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	23
24 Dental	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	24
25 Optometry	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	25
26 All other nonreimbursable costs	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	26
27 Nonallowable GME costs	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	27
28 Total Nonreimbursable Costs (sum of lines 23-27)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	28
<b>FACILITY OVERHEAD</b>							
29 Facility Costs	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	29
30 Administrative Costs	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	30
31 Total Facility Overhead (sum of lines 29 and 30)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	31
32 Total facility costs (sum of lines 22, 28 and 31)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	32

The net expenses for cost allocation on Worksheet A for the RHC/FQHC cost center line must equal the total facility costs in column 7, line 32 of this worksheet.

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4066)

Rev. 2

40-659

4090 (Cont.)		FORM CMS-2552-10			08-11	
ALLOCATION OF OVERHEAD TO RHC/FQHC SERVICES		PROVIDER CCN:		PERIOD:	WORKSHEET M-2	
		COMPONENT CCN:		FROM _____ TO _____		
Check applicable box:		<input type="checkbox"/> RHC <input type="checkbox"/> FQHC				
<b>VISITS AND PRODUCTIVITY</b>						
		Number of FTE Personnel	Total Visits	Productivity Standard (1)	Minimum Visits (col. 1 x col. 3)	Greater of col. 2 or col. 4
	Positions	1	2	3	4	5
1	Physicians	9(3).99	9(11)	9(11)	9(11)	1
2	Physician Assistants	9(3).99	9(11)	9(11)	9(11)	2
3	Nurse Practitioners	9(3).99	9(11)	9(11)	9(11)	3
4	Subtotal (sum of lines 1-3)	9(3).99	9(11)		9(11)	4
5	Visiting Nurse	9(3).99	9(11)			5
6	Clinical Psychologist	9(3).99	9(11)			6
7	Clinical Social Worker	9(3).99	9(11)			7
7.01	Medical Nutrition Therapist (FQHC only)	9(3).99	9(11)			7.01
7.02	Diabetes Self Management Training (FQHC only)	9(3).99	9(11)			7.02
8	Total FTEs and Visits (sum of lines 4-7)	9(3).99	9(11)			8
9	Physician Services Under Agreements		9(11)			9
<b>DETERMINATION OF ALLOWABLE COST APPLICABLE TO RHC/FQHC SERVICES</b>						
10	Total costs of health care services (from Worksheet M-1, column 7, line 22)				9(11)	10
11	Total nonreimbursable costs (from Worksheet M-1, column 7, line 28)				9(11)	11
12	Cost of all services (excluding overhead) (sum of lines 10 and 11)				9(11)	12
13	Ratio of RHC/FQHC services (line 10 divided by line 12)				9.9(6)	13
14	Total facility overhead (from Worksheet M-1, column 7, line 31)				9(11)	14
15	Parent provider overhead allocated to facility (see instructions)				9(11)	15
16	Total overhead (sum of lines 14 and 15)				9(11)	16
17	Allowable Direct GME overhead (see instructions)				9(11)	17
18	Subtract line 17 from line 16				9(11)	18
19	Overhead applicable to RHC/FQHC services (line 13 x line 18)				9(11)	19
20	Total allowable cost of RHC/FQHC services (sum of lines 10 and 19)				9(11)	20
<p>(1) The productivity standard for physicians is 4,200 and 2,100 for physician assistants and nurse practitioners. If an exception to the standard has been granted (Worksheet S-8, line 12 equals "Y"), column 3, lines 1 thru 3 of this worksheet should contain, at a minimum, one element that is different than the standard.</p>						

08-11		FORM CMS-2552-10		4090(Cont.)							
CALCULATION OF REIMBURSEMENT SETTLEMENT FOR RHC/FQHC SERVICES			PROVIDER CCN: _____	PERIOD: FROM _____	WORKSHEET M-3						
			COMPONENT CCN: _____	TO _____							
Check applicable boxes:		<input type="checkbox"/> RHC <input type="checkbox"/> FQHC	<input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII	<input type="checkbox"/> Title XIX							
<b>DETERMINATION OF RATE FOR RHC/FQHC SERVICES</b>											
1	Total allowable cost of RHC/FQHC services (from Worksheet M-2, line 20)	9(11)	1								
2	Cost of vaccines and their administration (from Worksheet M-4, line 15)	9(11)	2								
3	Total allowable cost excluding vaccine (line 1 minus line 2)	9(11)	3								
4	Total visits (from Worksheet M-2, column 5, line 8)	9(11)	4								
5	Physicians visits under agreement (from Worksheet M-2, column 5, line 9)	9(11)	5								
6	Total adjusted visits (line 4 plus line 5)	9(11)	6								
7	Adjusted cost per visit (line 3 divided by line 6)	9(3).99	7								
		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2">Calculation of Limit (1)</th> </tr> <tr> <th>Prior to January 1</th> <th>On or after January 1</th> </tr> <tr> <th style="text-align: center;">1</th> <th style="text-align: center;">2</th> </tr> </table>				Calculation of Limit (1)		Prior to January 1	On or after January 1	1	2
Calculation of Limit (1)											
Prior to January 1	On or after January 1										
1	2										
8	Per visit payment limit (from CMS Pub. 27, Sec. 505 or your contractor)	9(3).99	9(3).99	8							
9	Rate for Program covered visits (see instructions)	9(3).99	9(3).99	9							
<b>CALCULATION OF SETTLEMENT</b>											
10	Program covered visits excluding mental health services (from contractor records)	9(11)	9(11)	10							
11	Program cost excluding costs for mental health services (line 9 x line 10)	9(11)	9(11)	11							
12	Program covered visits for mental health services (from contractor records)	9(11)	9(11)	12							
13	Program covered cost from mental health services (line 9 x line 12)	9(11)	9(11)	13							
14	Limit adjustment for mental health services (see instructions)	9(11)	9(11)	14							
15	Graduate Medical Education pass-through cost (see instructions)	9(11)	9(11)	15							
16	Total Program cost (sum of lines 11, 14, and 15, columns 1, 2 and 3) *	9(11)	9(11)	16							
16.01	Total program charges (see instructions)(from contractor's records)	9(11)	9(11)	16.01							
16.02	Total program preventive charges (see instructions)(from provider's records)	9(11)	9(11)	16.02							
16.03	Total program preventive costs ((line 16.02/line 16.01) times line 16)			16.03							
16.04	Total program non-preventive costs ((line 16 minus line 16.03) times 80%)			16.04							
16.05	Total program cost (see instructions)	9(11)	9(11)	16.05							
17	Primary payer amounts	9(11)	9(11)	17							
18	Less: Beneficiary deductible for RHC only (see instructions) (from contractor records)	9(11)	9(11)	18							
19	Less: Beneficiary coinsurance for RHC/FQHC services (see instructions) (from contractor records)	9(11)	9(11)	19							
20	Net Medicare cost excluding vaccines (see instructions)	9(11)	9(11)	20							
21	Program cost of vaccines and their administration (from Worksheet M-4, line 16)	9(11)	9(11)	21							
22	Total reimbursable Program cost (line 20 plus line 21)	9(11)	9(11)	22							
23	Reimbursable bad debts (see instructions)	-9(11)	-9(11)	23							
24	Reimbursable bad debts for dual eligible beneficiaries (see instructions)	9(11)	9(11)	24							
25	Other adjustments (specify) (see instructions) <span style="color: green;">Col. 0 X(36)</span>	9(11)	9(11)	25							
26	Net reimbursable amount (lines 22 plus 23 plus or minus line 25)	9(11)	9(11)	26							
27	Interim payments	9(11)	9(11)	27							
28	Tentative settlement (for contractor use only)	9(11)	9(11)	28							
29	Balance due component/program (line 26 minus lines 27 and 28)	9(11)	9(11)	29							
30	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-II, chapter I, section 115.2	9(11)	9(11)	30							

(1) Lines 8 through 14: Fiscal year providers use columns 1 & 2, calendar year providers use column 2 only.

\* For line 15, use column 2 only for graduate medical education pass through cost.

4090(Cont.)		FORM CMS-2552-10		08-11	
COMPUTATION OF PNEUMOCOCCAL AND INFLUENZA VACCINE COST			PROVIDER <b>CCV</b> :	PERIOD:	WORKSHEET M-4
			COMPONENT <b>CCV</b> :	FROM TO	
Check applicable boxes:	<input type="checkbox"/> RHC <input type="checkbox"/> FQHC	<input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII	<input type="checkbox"/> Title XIX		

		PNEUMOCOCCAL	INFLUENZA	
		1	2	
1	Health care staff cost (from Worksheet M-1, column 7, line 10)	9(11)	9(11)	1
2	Ratio of pneumococcal and influenza vaccine staff time to total health care staff time	9.9(6)	9.9(6)	2
3	Pneumococcal and influenza vaccine health care staff cost (line 1 x line 2)	9(11)	9(11)	3
4	Medical supplies cost - pneumococcal and influenza vaccine (from your records)	9(11)	9(11)	4
5	Direct cost of pneumococcal and influenza vaccine (line 3 plus line 4)	9(11)	9(11)	5
6	Total direct cost of the facility (from Worksheet M-1, column 7, line 22)	9(11)	9(11)	6
7	Total overhead (from Worksheet M-2, line 16)	9(11)	9(11)	7
8	Ratio of pneumococcal and influenza vaccine direct cost to total direct cost (line 5 divided by line 6)	9.9(6)	9.9(6)	8
9	Overhead cost - pneumococcal and influenza vaccine (line 7 x line 8)	9(11)	9(11)	9
10	Total pneumococcal and influenza vaccine costs and their administration costs (sum of lines 5 and 9)	9(11)	9(11)	10
11	Total number of pneumococcal and influenza vaccine injections (from your records)	9(11)	9(11)	11
12	Cost per pneumococcal and influenza vaccine injection (line 10/line 11)	9(3).99	9(3).99	12
13	Number of pneumococcal and influenza vaccine injections administered to Program beneficiaries	9(11)	9(11)	13
14	Program cost of pneumococcal and influenza vaccines and their administration costs (line 12 x line 13)	9(11)	9(11)	14
15	Total cost of pneumococcal and influenza vaccines and their administration costs (sum of columns 1 and 2, line 10) (transfer this amount to Worksheet M-3, line 2)		9(11)	15
16	Total Program cost of pneumococcal and influenza vaccines and their administration costs (sum of columns 1 and 2, line 14) (transfer this amount to Worksheet M-3, line 21)		9(11)	16

08-11		FORM CMS-2552-10		4090 (Cont.)				
ANALYSIS OF PAYMENTS TO HOSPITAL-BASED RHC/FQHC PROVIDER FOR SERVICES RENDERED TO PROGRAM BENEFICIARIES		PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET M-5				
Check applicable box: <input type="checkbox"/> RHC <input type="checkbox"/> FQHC								
DESCRIPTION		Part B						
		1 mm/dd/yyyy	2 Amount					
1	Total interim payments paid to providers		MM/DD/YYYY	9(11)	1			
2	Interim payments payable on individual bills, either submitted or to be submitted to the intermediary, for services rendered in the cost reporting periods. If none, write "NONE", or enter zero.				2			
3	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE", or enter zero (1).	Program to Provider	.01	MM/DD/YYYY	9(11)	3.01		
			.02	MM/DD/YYYY	9(11)	3.02		
			.03	MM/DD/YYYY	9(11)	3.03		
			.04	MM/DD/YYYY	9(11)	3.04		
			.05	MM/DD/YYYY	9(11)	3.05		
		Provider to Program	.50	MM/DD/YYYY	9(11)	3.50		
			.51	MM/DD/YYYY	9(11)	3.51		
			.52	MM/DD/YYYY	9(11)	3.52		
			.53	MM/DD/YYYY	9(11)	3.53		
			.54	MM/DD/YYYY	9(11)	3.54		
Subtotal (sum of lines 3.01-3.49 minus sum of lines 3.50-3.98)		.99		9(11)	3.99			
4	Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Worksheet M-3, line 27)			9(11)	4			
TO BE COMPLETED BY CONTRACTOR								
5	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE," or enter zero (1).	Program to Provider	.01	MM/DD/YYYY	9(11)	5.01		
			.02	MM/DD/YYYY	9(11)	5.02		
			.03	MM/DD/YYYY	9(11)	5.03		
			.50	MM/DD/YYYY	9(11)	5.50		
		Provider to Program	.51	MM/DD/YYYY	9(11)	5.51		
			.52	MM/DD/YYYY	9(11)	5.52		
			Subtotal (sum of lines 5.01-5.49 minus sum of lines 5.50-5.98)		.99		9(11)	5.99
			6	Determine net settlement amount (balance due) based on the cost report (see instructions). (1)	Program to Provider			
Provider to Program	.01	MM/DD/YYYY			9(11)	6.01		
	.02	MM/DD/YYYY			9(11)	6.02		
7	Total Medicare liability (see instructions)			9(11)	7			
8	Name of Contractor Col. 0 X(36)	Contractor Number Col. 1 9(11)		Date (Month/Day/Year) MM/DD/YYYY Col. 2	8			

(1) On lines 3, 5, and 6, where an amount is due provider to program, show the amount and date on which you agree to the amount of repayment, even though the total repayment is not accomplished until a later date.



## 7.1.13 S Worksheets

08-11		FORM CMS-2552-10		4090 (Cont.)		
This report is required by law (42 USC 1395g; 42 CFR 413.20(h)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g).						
HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY		PROVIDER CCN: _____		PERIOD FROM _____ TO _____		
				FORM APPROVED OMB NO. 0938-0050 WORKSHEET S PARTS I, II & III		
<b>PART I - COST REPORT STATUS</b>						
Provider use only		1. <input checked="" type="checkbox"/> Electronically filed cost report 2. <input checked="" type="checkbox"/> Manually submitted cost report 3. <input checked="" type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report 4. <input checked="" type="checkbox"/> Medicare Utilization. Enter "F" for full or "L" for low.				
				Date: _____ Time: _____		
Contractor use only		5. <input checked="" type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended 6. Date Received: <u>MM/DD/YYYY</u> 7. Contractor No.: <u>X10</u> 8. <input checked="" type="checkbox"/> Initial Report for this Provider CCN 9. <input checked="" type="checkbox"/> Final Report for this Provider CCN 10. NPR Date: <u>MM/DD/YYYY</u> 11. Contractor's Vendor Code: <u>XXX</u> 12. <input checked="" type="checkbox"/> If line 4, column 1 is 4: Enter number of times reopened = 0-9. 13. HCRIS CREATE DATE <u>MM/DD/YY</u>				
<b>PART II - CERTIFICATION</b>						
MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED OR PROCURED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.						
CERTIFICATION BY OFFICER OR ADMINISTRATOR OF PROVIDER(S)						
I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by _____ (Provider Name(s) and Number(s)) for the cost reporting period beginning _____ and ending _____ and to the best of my knowledge and belief, it is a true, correct and complete statement prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services identified in this cost report were provided in compliance with such laws and regulations.						
(Signed) _____ Officer or Administrator of Provider(s)						
Title _____						
Date _____						
<b>PART III - SETTLEMENT SUMMARY</b>						
		TITLE XVIII				
		TITLE V	PART A	PART B	HIT	TITLE XIX
		1	2	3	4	5
1	HOSPITAL	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
2	SUBPROVIDER - IPF	-9(11)	-9(11)	-9(11)		-9(11)
3	SUBPROVIDER - IRF	-9(11)	-9(11)	-9(11)		-9(11)
4	SUBPROVIDER (OTHER)	-9(11)	-9(11)	-9(11)		-9(11)
5	SWING BED - SNF	-9(11)	-9(11)	-9(11)		-9(11)
6	SWING BED - NF	-9(11)				-9(11)
7	SKILLED NURSING FACILITY	-9(11)	-9(11)	-9(11)		-9(11)
8	NURSING FACILITY	-9(11)				-9(11)
9	HOME HEALTH AGENCY	-9(11)	-9(11)	-9(11)		-9(11)
10	HEALTH CLINIC - RHC	-9(11)		-9(11)		-9(11)
11	HEALTH CLINIC - FQHC	-9(11)		-9(11)		-9(11)
12	OUTPATIENT REHABILITATION PROVIDER (Specify)	-9(11)		-9(11)		-9(11)
200	TOTAL	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)
The above amounts represent "due to" or "due from" the applicable program for the element of the above complex indicated.						
According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0050. The time required to complete this information collection is estimated 673 hours per response, including the time to review instructions, search existing resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850.						
FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB 15-II, SECTIONS 4003.1-4003.3)						
Rev. 2						40-503

4090 (Cont.)		FORM CMS-2552-10				08-11	
HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA				PROVIDER CCN: _____ PERIOD FROM _____ TO _____		WORKSHEET S-2 PART I	
Hospital and Hospital Health Care Complex Address:							
1 Street: X(36)		P.O. Box: X(9)					
2 City: X(36)		State: XX		Zip Code: X(10)		County: X(36)	
Hospital and Hospital-Based Component Identification:							
Component	Component Name	CCN Number	CBSA Number	Provider Type	Date Certified	Payment System (P, T, O, or N)	
0	1	2	3	4	5	V	XVIII
3 Hospital	X(36)	X(6)	9(5)	9	MM/DD/YYYY	X	X
4 Subprovider- IPF	X(36)	X(6)	9(5)	9	MM/DD/YYYY	X	X
5 Subprovider- IRF	X(36)	X(6)	9(5)	9	MM/DD/YYYY	X	X
6 Subprovider- (Other)	X(36)	X(6)	9(5)	9	MM/DD/YYYY	X	X
7 Swing Beds-SNF	X(36)	X(6)	9(5)		MM/DD/YYYY	X	X
8 Swing Beds-NF	X(36)	X(6)	9(5)		MM/DD/YYYY	X	X
9 Hospital-Based SNF	X(36)	X(6)	9(5)		MM/DD/YYYY	X	X
10 Hospital-Based NF	X(36)	X(6)	9(5)		MM/DD/YYYY	X	X
11 Hospital-Based OLTIC	X(36)						
12 Hospital-Based HHA	X(36)	X(6)	9(5)		MM/DD/YYYY	X	X
13 Separately Certified ASC	X(36)	X(6)	9(5)		MM/DD/YYYY	X	X
14 Hospital-Based Hospice	X(36)	X(6)	9(5)		MM/DD/YYYY	X	X
15 Hospital-Based Health Clinic-RHC	X(36)	X(6)	9(5)		MM/DD/YYYY	X	X
16 Hospital-Based Health Clinic-FQHC	X(36)	X(6)	9(5)		MM/DD/YYYY	X	X
17 Hospital-Based (CMHC)	X(36)	X(6)	9(5)		MM/DD/YYYY	X	X
18 Renal Dialysis	X(36)	X(6)	9(5)		MM/DD/YYYY		
19 Other	X(36)	X(6)	9(5)		MM/DD/YYYY		
20 Cost Reporting Period (mm/dd/yyyy)		From: MM/DD/YYYY To: MM/DD/YYYY					
21 Type of control (see instructions)							
Inpatient PPS Information						1	2
22 Does this facility qualify for and receive disproportionate share hospital payment in accordance with 42 CFR §412.106, or low income payment in accordance with 42 CFR §412.624 (e)(2)? In column 1, enter "Y" for yes or "N" for no. Is this facility subject to 42 CFR §412.06 (c)(2) (Pickle amendment hospital)? In column 2, enter "Y" for yes or "N" for no.						X	X
23 Which method is used to determine Medicaid days on lines 24 and/or 25 below? In column 1, enter 1 if date of admission, 2 if census days, or 3 if date of discharge. Is the method of identifying the days in this cost reporting period different from the method used in the prior cost reporting period? In column 2, enter "Y" for yes or "N" for no.						9	X
		In-State Medicaid paid days	In-State Medicaid eligible days	Out-of State Medicaid paid days	Out-of State Medicaid eligible days	Medicaid HMO days	Other Medicaid days
		1	2	3	4	5	6
24 If line 22 is "yes", and this provider is an IPPS hospital enter the in-state Medicaid paid days in col. 1, in-state Medicaid eligible days in col. 2, out-of-state Medicaid paid days in col. 3, out-of-state Medicaid eligible days in col. 4, Medicaid HMO days in col. 5, and other Medicaid days in col. 6.		9(9)	9(9)	9(9)	9(9)	9(9)	9(9)
25 If line 22 is "yes", and this provider is an IRF then, enter the in-state Medicaid paid days in col. 1, in-state Medicaid eligible days in col. 2, out-of-state Medicaid paid days in col. 3, out-of-state Medicaid eligible days in col. 4 Medicaid HMO days in col. 5 and other Medicaid days in col. 6.		9(9)	9(9)	9(9)	9(9)	9(9)	9(9)
26 Enter your standard geographic classification (not wage) status at the beginning of the cost reporting period. Enter "1" for urban or "2" for rural.				9			
27 Enter your standard geographic classification (not wage) status at the end of the cost reporting period. Enter "1" for urban or "2" for rural.				9			

FORM CMS-2552-10 (02/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4004.1)

40-504

Rev. 2



08-11		FORM CMS-2552-10		4090 (Cont.)	
HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA		PROVIDER CCN: _____	PERIOD FROM _____ TO _____	WORKSHEET 5-2 PART I (CONT.)	
35	If this is a sole community hospital (SCH), enter the number of periods SCH status in effect in the cost reporting period.	9			35
36	Enter applicable beginning and ending dates of SCH status. Subscript line 36 for number of periods in excess of one and enter subsequent dates.	Beginning: MM/DD/YYYY		Ending: MM/DD/YYYY	36
37	If this is a Medicare dependent hospital (MDH), enter the number of periods MDH status in effect in the cost reporting period.	9			37
38	Enter applicable beginning and ending dates of MDH status. Subscript line 38 for number of periods in excess of one and enter subsequent dates.	Beginning: MM/DD/YYYY		Ending: MM/DD/YYYY	38
		V	XVIII	XIX	
Prospective Payment System (PPS)-Capital		1	2	3	
45	Does this facility qualify and receive capital payment for disproportionate share in accordance with 42 CFR §412.320? (see instructions)	X	X	X	45
46	Is this facility eligible for the special exceptions payment pursuant to 42 CFR §412.348(g)? If yes, complete Worksheet L, Part III and L-1, Parts I through III.	X	X	X	46
47	Is this a new hospital under 42 CFR §412.300 PPS capital? Enter "Y" for yes or "N" for no.	X	X	X	47
48	Is the facility electing full federal capital payment? Enter "Y" for yes or "N" for no.	X	X	X	48
		1	2	3	
Teaching Hospitals		X			56
57	Is this a hospital involved in training residents in approved GME programs? Enter "Y" for yes or "N" for no.				57
If line 56 is yes, is this the first cost reporting period during which residents in approved GME programs trained at this facility? Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y" did residents start training in the first month of this cost reporting period? Enter "Y" for yes or "N" for no in column 2. If column 2 is "Y", complete Worksheet E-4. If column 2 is "N", complete Worksheet D, Part III & IV and D-2, Part II, (if applicable).		X	X		
58	If line 56 is yes, did this facility elect cost reimbursement for physicians' services as defined in CMS Pub. 15-1, section 2148? If yes, complete Worksheet D-5.	X			58
59	Are costs claimed on line 100 of Worksheet A? If yes, complete Worksheet D-2, Part I.	X			59
60	Are you claiming nursing school and/or allied health costs for a program that meets the provider-operated criteria under §413.85? Enter "Y" for yes or "N" for no. (see instructions)	X			60
		Y/N	IME Average	Direct GME Average	
61	Did your facility receive additional FTE slots under ACA section 5303? Enter "Y" for yes or "N" for no in column 1. If "Y", effective for portions of cost reporting periods beginning on or after July 1, 2011 enter the average number of primary care FTE residents for IME in column 2 and direct GME in column 3, from the hospital's three most recent cost reports ending and submitted before March 23, 2010. (see instructions)	X	X	X	61
ACA Provisions Affecting the Health Resources and Services Administration (HRSA)					
62	Enter the number of FTE residents that your hospital trained in this cost reporting period for which your hospital received HRSA PCRE funding (see instructions)	9(6),99			62
62.01	Enter the number of FTE residents that rotated from a Teaching Health Center (THC) into your hospital during in this cost reporting period of HRSA THC program. (see instructions)	9(6),99			62.01
Teaching Hospitals that Claim Residents in Non-Provider Settings					
63	Has your facility trained residents in non-provider settings during this cost reporting period? Enter "Y" for yes or "N" for no. If yes, complete lines 64-67. (see instructions)	X			63
		Unweighted FTEs: Nonprovider Site	Unweighted FTEs: in Hospital	Ratio (col. 1 / (col. 1 + col. 2))	
Section 5304 of the ACA Base Year FTE Residents in Nonprovider settings—This base year is your cost reporting period that begins on or after July 1, 2009 and before June 30, 2010.					
64	Enter in column 1 the number of unweighted non-primary care resident FTEs attributable to rotations occurring in all non-provider settings. Enter in column 2 the number of unweighted non-primary care resident FTEs that trained in your hospital. Enter in column 3 the ratio of (column 1 divided by (column 1 + column 2)). (see instructions)	9(6),99	9(6),99	99.9(6)	64
		Unweighted FTEs: Nonprovider Site	Unweighted FTEs: in Hospital	Ratio (col. 3 / (col. 3 + col. 4))	
		1	2	3	
65	Enter in column 1 the program name. Enter in column 2 the program code, enter in column 3 the number of unweighted primary care FTE residents attributable to rotations occurring in all non-provider settings. Enter in column 4 the number of unweighted primary care resident FTEs that trained in your hospital. Enter in column 5 the ratio of (column 3 divided by (column 3 + column 4)). (see instructions)	X(36)	X(10)	9(6),99	9(6),99
FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-11, SECTION 4004.1)					
Rev. 2				40-505	

4090 (Cont.)		FORM CMS-2552-10		08-11		
HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA		PROVIDER CCN: _____	PERIOD FROM _____ TO _____	WORKSHEET 5-2 PART I (CONT.)		
				Unweighted FTEs Nonprovider Site	Unweighted FTEs in Hospital	Ratio (col. 1/ col. 1 + col. 2)
				1	2	3
<i>Section 5504 of the ACA Current Year FTE Residents in Nonprovider settings--Effective for cost reporting periods beginning on or after July 1, 2010</i>						
66	Enter in column 1 the number of unweighted non-primary care resident FTEs attributable to rotations occurring in all non-provider settings. Enter in column 2 the number of unweighted non-primary care resident FTEs that trained in your hospital. Enter in column 3 the ratio of (column 1 divided by (column 1 + column 2)). (see instructions)			9(6).99	9(6).99	99.9(6)
				Unweighted FTEs Nonprovider Site	Unweighted FTEs in Hospital	Ratio (col. 3/ col. 3 + col. 4)
				1	2	3
67	Enter in column 1 the program name. Enter in column 2 the program code. Enter in column 3 the number of unweighted primary care FTE residents attributable to rotations occurring in all non-provider settings. Enter in column 4 the number of unweighted primary care resident FTEs that trained in your hospital. Enter in column 5 the ratio of (column 3 divided by (column 3 + column 4)). (see instructions)					
				1	2	3
				X(36)	X(10)	9(6).99
				9(6).99	9(6).99	99.9(6)
<b>Inpatient Psychiatric Facility PPS</b>						
70	Is this facility an Inpatient Psychiatric Facility (IPF), or does it contain an IPF subprovider? Enter "Y" for yes or "N" for no.			X		70
71	If line 70 yes: Column 1: Did the facility have a teaching program in the most recent cost report filed on or before November 15, 2004? Enter "Y" for yes or "N" for no. Column 2: Did this facility train residents in a new teaching program in accordance with 42 CFR §412.424 (d)(1)(ii)(D)? Enter "Y" for yes or "N" for no. Column 3: If column 2 is "Y", enter 1, 2 or 3 respectively in column 3. (see instructions) If this cost reporting period covers the beginning of the fourth year, enter 4 in column 3, or if the subsequent academic years of the new teaching program in existence, enter 5. (see instructions)			X	X	9
<b>Inpatient Rehabilitation Facility PPS</b>						
75	Is this facility an Inpatient Rehabilitation Facility (IRF), or does it contain an IRF subprovider? Enter "Y" for yes or "N" for no.			X		75
76	If line 75 yes: Column 1: Did the facility have a teaching program in the most recent cost reporting period ending on or before November 15, 2004? Enter "Y" for yes or "N" for no. Column 2: Did this facility train residents in a new teaching program in accordance with 42 CFR §412.424 (d)(1)(ii)(D)? Enter "Y" for yes or "N" for no. Column 3: If column 2 is "Y", enter 1, 2 or 3 respectively in column 3. (see instructions) If this cost reporting period covers the beginning of the fourth year, enter 4 in column 3, or if the subsequent academic years of the new teaching program in existence, enter 5. (see instructions)			X	X	9
<b>Long Term Care Hospital PPS</b>						
80	Is this a Long Term Care Hospital (LTCH)? Enter "Y" for yes or "N" for no.			X		80
<b>TEFRA Providers</b>						
85	Is this a new hospital under 42 CFR §413.40(f)(1)(i) TEFRA? Enter "Y" for yes or "N" for no.			X		85
86	Did this facility establish a new Other subprovider (excluded unit) under 42 CFR §413.40(f)(1)(ii)? Enter "Y" for yes or "N" for no.			X		86
<b>Title V and XIX Inpatient Services</b>						
90	Does this facility have title V and/or XIX inpatient hospital services? Enter "Y" for yes or "N" for no in applicable column.			X	X	90
91	Is this hospital reimbursed for title V and/or XIX through the cost report either in full or in part? Enter "Y" for yes or "N" for no in the applicable column.			X	X	91
92	Are title XIX NF patients occupying title XVIII SNF beds (dual certification)? (see instructions) Enter "Y" for yes or "N" for no in the applicable column.			X	X	92
93	Does this facility operate an ICF/MR facility for purposes of title V and XIX? Enter "Y" for yes or "N" for no in the applicable column.			X	X	93
94	Does title V or title XIX reduce capital cost? Enter "Y" for yes or "N" for no in the applicable column.			X	X	94
95	If line 94 is "Y", enter the reduction percentage in the applicable column.			9.9(4)	9.9(4)	95
96	Does title V or title XIX reduce operating cost? Enter "Y" for yes or "N" for no in the applicable column.			X	X	96
97	If line 96 is "Y", enter the reduction percentage in the applicable column.			9.9(4)	9.9(4)	97

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4004.1)

40-506

Rev. 2

08-11		FORM CMS-2552-10		4090 (Cont.)	
HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA		PROVIDER CCN:	PERIOD FROM _____ TO _____	WORKSHEET S-2 PART I (CONT.)	
Rural Providers				1	2
105	Does this hospital qualify as a Critical Access Hospital (CAH)?			X	105
106	If this facility qualifies as a CAH, has it elected the all-inclusive method of payment for outpatient services? (see instructions)			X	106
107	Column 1: If this facility qualifies as a CAH, is it eligible for cost reimbursement for I&R training programs? Enter "Y" for yes or "N" for no in column 1. (see instructions) If yes, the GME elimination would not be on Worksheet B, Part I, column 23 and the program would be cost reimbursed. If yes complete Worksheet D-2, Part II. Column 2: If this facility is a CAH, do I&R's in an approved medical education program train in the CAH's excluded IPF and/or IRF unit? Enter "Y" for yes or "N" for no in column 2. (see instructions)			X	X
108	Is this a rural hospital qualifying for an exception to the CRNA fee schedule? See 42 CFR §412.113(c). Enter "Y" for yes or "N" for no.			X	108
109	If this hospital qualifies as a CAH or a cost provider, are therapy services provided by outside supplier? Enter "Y" for yes or "N" for no for each therapy.	Physical X	Occupational X	Speech X	Respiratory X
Miscellaneous Cost Reporting Information					
115	Is this an all-inclusive rate provider? Enter "Y" for yes or "N" for no in column 1. If yes, enter the method used (A, B, or E only) in column 2.			X	X
116	Is this facility classified as a referral center? Enter "Y" for yes or "N" for no.			X	116
117	Is this facility legally required to carry malpractice insurance? Enter "Y" for yes or "N" for no.			X	117
118	Is the malpractice insurance a claims-made or occurrence policy? Enter 1 if the policy is claim-made. Enter 2 if the policy is occurrence.			9	118
119	What is the liability limit for the malpractice insurance policy? Enter in column 1 the monetary limit per lawsuit. Enter in column 2 the monetary limit per policy year.			9(11)	9(11)
120	Is this a SCH or EACH that qualifies for the Outpatient Hold Harmless provision in ACA §3121 as amended by the Medicaid Extender Act (MDEA) §108? Enter in column 1 "Y" for yes or "N" for no. Is this a rural hospital with ≤100 beds that qualifies for the Outpatient Hold Harmless provision in ACA §3121? Enter in column 2 "Y" for yes or "N" for no.			X	X
121	Did this facility incur and report costs for implantable devices charged to patients? Enter "Y" for yes or "N" for no.			X	121
Transplant Center Information					
125	Does this facility operate a transplant center? Enter "Y" for yes or "N" for no. If yes, enter certification date(s) (mm/dd/yyyy) below.			X	125
126	If this is a Medicare certified kidney transplant center, enter the certification date in column 1 and termination date, if applicable, in column 2.			MM/DD/YYYY	MM/DD/YYYY
127	If this is a Medicare certified heart transplant center, enter the certification date in column 1 and termination date, if applicable, in column 2.			MM/DD/YYYY	MM/DD/YYYY
128	If this is a Medicare certified liver transplant center, enter the certification date in column 1 and termination date, if applicable, in column 2.			MM/DD/YYYY	MM/DD/YYYY
129	If this is a Medicare certified lung transplant center, enter the certification date in column 1 and termination date, if applicable, in column 2.			MM/DD/YYYY	MM/DD/YYYY
130	If this is a Medicare certified pancreas transplant center, enter the certification date in column 1 and termination date, if applicable, in column 2.			MM/DD/YYYY	MM/DD/YYYY
131	If this is a Medicare certified intestinal transplant center, enter the certification date in column 1 and termination date, if applicable, in column 2.			MM/DD/YYYY	MM/DD/YYYY
132	If this is a Medicare certified islet transplant center, enter the certification date in column 1 and termination date, if applicable, in column 2.			MM/DD/YYYY	MM/DD/YYYY
133	If this is a Medicare certified other transplant center, enter the certification date in column 1 and termination date, if applicable, in column 2.			MM/DD/YYYY	MM/DD/YYYY
134	If this is an organ procurement organization (OPO), enter the OPO number in column 1 and termination date, if applicable, in column 2.			X(6)	MM/DD/YYYY
All Providers				1	2
140	Are there any related organization or home office costs as defined in CMS Pub. 15-1, chapter 10? Enter "Y" for yes or "N" for no in column 1. If yes, and home office costs are claimed, enter in column 2 the home office chain number. (see instructions)			X	X(6)
If this facility is part of a chain organization, enter on lines 141 through 143 the name and address of the home office and enter the home office contractor name and contractor number.					
141	Name: X(36)	Contractor's Name: X(36)	Contractor's Num: 9(5)		141
142	Street: X(36)	P. O. Box: X(9)			142
143	City: X(36)	State: XX	Zip Code: X(10)		143
144	Are provider based physicians' costs included in Worksheet A?			X	144
145	If costs for small services are claimed on Worksheet A, are they costs for inpatient services only? Enter "Y" for yes or "N" for no.			X	145
146	Has the cost allocation methodology changed from the previously filed cost report? Enter "Y" for yes or "N" for no in column 1. (See CMS Pub. 15-2, section 4020) If yes, enter the approval date (mm/dd/yyyy) in column 2.			X	MM/DD/YYYY
147	Was there a change in the statistical basis? Enter "Y" for yes or "N" for no.			X	147
148	Was there a change in the order of allocation? Enter "Y" for yes or "N" for no.			X	148
149	Was the change to the simplified cost finding method? Enter "Y" for yes or "N" for no.			X	149

FORM CMS-2552-10 (Draft) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4004.1)

Rev. 2

40-507

4090 (Cont.)		FORM CMS-2552-10		08-11	
HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA		PROVIDER CCN:	PERIOD FROM _____ TO _____	WORKSHEET S-2 PART I (CONT.)	
Does this facility contain a provider that qualifies for an exemption from the application of the lower of costs or charges? Enter "Y" for yes or "N" for no for each component for Part A and Part B. (See 42 CFR §413.13)				Part A	Part B
155	Hospital			X	X
156	Subprovider - IPF			X	X
157	Subprovider - IRF			X	X
158	Subprovider - Other			X	X
159	SNF			X	X
160	HHA			X	X
161	CMHC				X
Multicampus					
165	Is this hospital part of a multicampus hospital that has one or more campuses in different CBSAs? Enter "Y" for yes or "N" for no.	X			165
166 If line 165 is yes, for each campus enter the name in column 0, county in column 2, zip in column 3, CBSA in column 4, FTE/Campus in column 5.					
	Name	County	State	Zip Code	CBSA
	0	1	2	3	4
	X(36)	X(36)	XX	X(10)	9(5)
					9(6,99)
Health Information Technology (HIT) incentive in the American Recovery and Reinvestment Act					
167	Is this provider a meaningful user under §1886(a)? Enter "Y" for yes or "N" for no.			X	167
168	If this provider is a CAH (line 105 is "Y") and is a meaningful user (line 167 is "Y"), enter the reasonable cost incurred for the HIT assets. (see instructions)			9(11)	168
169	If this provider is a meaningful user (line 167 is "Y") and is not a CAH (line 105 is "N"), enter the transition factor. (see instructions)			9(6,9,2)	169

08-11 HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE	FORM CMS-2552-10	4090 (Cont.)	WORKSHEET S-2 Part II
PROVIDER CCN: _____		PERIOD FROM _____ TO _____	

General Instruction: Enter Y for all YES responses. Enter N for all NO responses.  
Enter all dates in the mm/dd/yyyy format.

**COMPLETED BY ALL HOSPITALS**

Provider Organization and Operation		Y/N	Date	
		1	2	
1	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If yes, enter the date of the change in column 2. (see instructions)	X	MM/DD/YYYY	1
		Y/N	Date	V/I
		1	2	3
2	Has the provider terminated participation in the Medicare Program? If yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	X	MM/DD/YYYY	X
3	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	X		

Financial Data and Reports		Y/N	Type	Date
		1	2	3
4	Column 1: Were the financial statements prepared by a Certified Public Accountant? Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	X	X	MM/DD/YYYY
5	Are the cost report total expenses and total revenues different from those on the filed financial statements? If yes, submit reconciliation.	X		

Approved Educational Activities		Y/N	Y/N
		1	2
6	Column 1: Are costs claimed for nursing school? Column 2: If yes, is the provider is the legal operator of the program?	X	X
7	Are costs claimed for allied health programs? If yes, see instructions.	X	
8	Were nursing school and/or allied health programs approved and/or renewed during the cost reporting period? If yes, see instructions.	X	
9	Are costs claimed for Intern-Resident programs claimed on the current cost report? If yes, see instructions.	X	
10	Was an Intern-Resident program initiated or renewed in the current cost reporting period? If yes, see instructions.	X	
11	Are GME costs directly assigned to cost centers other than I & R in an Approved Teaching Program on Worksheet A? If yes, see instructions.	X	

Bad Debts		Y/N
		1
12	Is the provider seeking reimbursement for bad debts? If yes, see instructions.	X
13	If line 12 is yes, did the provider's bad debt collection policy change during this cost reporting period? If yes, submit copy.	X
14	If line 12 is yes, were patient deductibles and/or co-payments waived? If yes, see instructions.	X

Bed Complement		Y/N
		1
15	Did total beds available change from the prior cost reporting period? If yes, see instructions.	X

	Part A		Part B		
	Y/N	Date	Y/N	Date	
	1	2	3	4	
16	Was the cost report prepared using the PS&R Report only? If either column 1 or 3 is yes, enter the paid-through date of the PS&R Report used in columns 2 and 4. (see instructions)	X	MM/DD/YYYY	X	MM/DD/YYYY
17	Was the cost report prepared using the PS&R Report for totals and the provider's records for allocation? If either column 1 or 3 is yes, enter the paid-through date in columns 2 and 4. (see instructions)	X	MM/DD/YYYY	X	MM/DD/YYYY
18	If line 16 or 17 is yes, were adjustments made to PS&R Report data for additional claims that have been billed but are not included on the PS&R Report used to file the cost report? If yes, see instructions.	X		X	
19	If line 16 or 17 is yes, were adjustments made to PS&R Report data for corrections of other PS&R Report information? If yes, see instructions.	X		X	
20	If line 16 or 17 is yes, were adjustments made to PS&R Report data for Other? Describe the other adjustments: X(36)	X		X	
21	Was the cost report prepared only using the provider's records? If yes, see instructions.	X		X	

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB 15-II, SECTIONS 4004.2)

Rev. 2

40-509

4090 (Cont.)		FORM CMS-2552-10		08-11	
HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE		PROVIDER CCN:	PERIOD FROM _____ TO _____	WORKSHEET S-2 Part II (CONT.)	
General Instruction: Enter Y for all YES responses. Enter N for all NO responses. Enter all dates in the mm/dd/yyyy format.					
COMPLETED BY COST REIMBURSED AND TEFRA HOSPITALS ONLY (EXCEPT CHILDRENS HOSPITALS)					
<b>Capital Related Cost</b>					
22	Have assets been relined for Medicare purposes? If yes, see instructions.		X		22
23	Have changes occurred in the Medicare depreciation expense due to appraisals made during the cost reporting period? If yes, see instructions.		X		23
24	Were new leases and/or amendments to existing leases entered into during this cost reporting period? If yes, see instructions.		X		24
25	Have there been new capitalized leases entered into during the cost reporting period? If yes, see instructions.		X		25
26	Were assets subject to Sec. 2314 of DEFRA acquired during the cost reporting period? If yes, see instructions.		X		26
27	Has the provider's capitalization policy changed during the cost reporting period? If yes, see instructions.		X		27
<b>Interest Expense</b>					
28	Were new loans, mortgage agreements or letters of credit entered into during the cost reporting period? If yes, see instructions.		X		28
29	Did the provider have a funded depreciation account and/or bond funds (Debt Service Reserve Fund) treated as a funded depreciation account? If yes, see instructions.		X		29
30	Has existing debt been replaced prior to its scheduled maturity with new debt? If yes, see instructions.		X		30
31	Has debt been recalled before scheduled maturity without issuance of new debt? If yes, see instructions.		X		31
<b>Purchased Services</b>					
32	Have changes or new agreements occurred in patient care services furnished through contractual arrangements with suppliers of services? If yes, see instructions.		X		32
33	If line 32 is yes, were the requirements of Sec. 2135.2 applied pertaining to competitive bidding? If no, see instructions.		X		33
<b>Provider-Based Physicians</b>					
34	Are services furnished at the provider facility under an arrangement with provider-based physicians? If "Y" see instructions.		X		34
35	If line 34 is yes, were there new agreements or amended existing agreements with the provider-based physicians during the cost reporting period? If yes, see instructions.		X		35
<b>Home Office Costs</b>					
		Y/N		Date	
36	Are home office costs claimed on the cost report?	X			36
37	If line 36 is yes, has a home office cost statement been prepared by the home office? If yes, see instructions.	X			37
38	If line 36 is yes, was the fiscal year end of the home office different from that of the provider? If yes, enter in column 2 the fiscal year end of the home office.	X		mm/dd/yyyy	38
39	If line 36 is yes, did the provider render services to other chain components? If yes, see instructions.	X			39
40	If line 36 is yes, did the provider render services to the home office? If yes, see instructions.	X			40

FORM CMS-2552-10															4090 (Cont.)	
HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX STATISTICAL DATA										PROVIDER CCV:		PERIOD FROM _____ TO _____		WORKSHEET S-3 PART I		
Component	Worksheet A Line No.	No. of Beds	Bed Days Available	CAH Hours	Inpatient Days / Outpatient Visits / Trips				Full Time Equivalents			Discharges				
					Title V	Title XVIII	Title XIX	Total All Patients	Total Interns & Residents	Employees On Payroll	Nonpaid Workers	Title V	Title XVIII	Title XIX	Total All Patients	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
1 Hospital Adults & Peds. (columns 5, 6, 7 and 8 exclude Swing Bed, Observation Bed and Hospice days)	9(9)	9(9)	9(9)	9(8),99	9(9)	9(11)	9(11)	9(11)				9(11)	9(11)	9(11)	9(11)	1
2 HMO						9(11)	9(11)						9(11)			2
3 HMO IPF						9(11)	9(11)									3
4 HMO IRF						9(11)	9(11)									4
5 Hospital Adults & Peds. Swing Bed SNF					9(9)	9(11)	9(11)	9(11)								5
6 Hospital Adults & Peds. Swing Bed NF					9(9)		9(11)	9(11)								6
7 Total Adults and Peds. (exclude observation beds) (see instructions)		9(9)	9(9)	9(8),99	9(9)	9(11)	9(11)	9(11)								7
8 Intensive Care Unit	9(9)	9(9)	9(9)	9(8),99	9(9)	9(11)	9(11)	9(11)								8
9 Coronary Care Unit	9(9)	9(9)	9(9)	9(8),99	9(9)	9(11)	9(11)	9(11)								9
10 Burn Intensive Care Unit	9(9)	9(9)	9(9)	9(8),99	9(9)	9(11)	9(11)	9(11)								10
11 Surgical Intensive Care Unit	9(9)	9(9)	9(9)	9(8),99	9(9)	9(11)	9(11)	9(11)								11
12 Other Special Care	9(9)	9(9)	9(9)	9(8),99	9(9)	9(11)	9(11)	9(11)								12
13 Nursery	9(9)				9(9)		9(11)	9(11)								13
14 Total (see instructions)		9(9)	9(9)	9(8),99	9(9)	9(11)	9(11)	9(11)	9(8),99	9(8),99	9(8),99	9(11)	9(11)	9(11)	9(11)	14
15 CAH visits					9(9)	9(11)	9(11)	9(11)								15
16 Subprovider - IPF	9(9)	9(9)	9(9)		9(9)	9(11)	9(11)	9(11)	9(8),99	9(8),99	9(8),99	9(11)	9(11)	9(11)	9(11)	16
17 Subprovider - IRF	9(9)	9(9)	9(9)		9(9)	9(11)	9(11)	9(11)	9(8),99	9(8),99	9(8),99	9(11)	9(11)	9(11)	9(11)	17
18 Subprovider - Other	9(9)	9(9)	9(9)		9(9)	9(11)	9(11)	9(11)	9(8),99	9(8),99	9(8),99	9(11)	9(11)	9(11)	9(11)	18
19 Skilled Nursing Facility	9(9)	9(9)	9(9)		9(9)	9(11)	9(11)	9(11)	9(8),99	9(8),99	9(8),99					19
20 Nursing Facility	9(9)	9(9)	9(9)		9(9)	9(11)	9(11)	9(11)	9(8),99	9(8),99	9(8),99					20
21 Other Long Term Care	9(9)	9(9)	9(9)					9(11)	9(8),99	9(8),99	9(8),99				9(11)	21
22 Home Health Agency	9(9)				9(9)	9(11)	9(11)	9(11)	9(8),99	9(8),99	9(8),99					22
23 ASC (Distinct Part)	9(9)								9(8),99	9(8),99	9(8),99					23
24 Hospice (Distinct Part)	9(9)	9(9)	9(9)			9(11)	9(11)	9(11)	9(8),99	9(8),99	9(8),99					24
25 CMHC	9(9)				9(9)	9(11)	9(11)	9(11)	9(8),99	9(8),99	9(8),99					25
26 RHC/FQHC (specify)	9(9)				9(9)	9(11)	9(11)	9(11)	9(8),99	9(8),99	9(8),99					26
27 Total (sum of lines 14-26)		9(9)						9(11)	9(8),99	9(8),99	9(8),99					27
28 Observation Bed Days																28
29 Ambulance Trips						9(11)		9(11)								29
30 Employee discount days (see instructions)								9(11)								30
31 Employee discount days -IRF								9(11)								31
32 Labor & delivery days (see instructions)							9(11)	9(11)								32
33 LTCH non-covered days						9(11)										33

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4005.1)

Rev. 2

40-511



4090 (Cont.)		FORM CMS-2552-10				08-11	
HOSPITAL WAGE INDEX INFORMATION		PROVIDER CCN:		PERIOD FROM _____ TO _____		WORKSHEET S-3 PART II	
Part II - Wage Data							
	Worksheet A Line Number	Amount Reported	Reclassification of Salaries (from Worksheet A-6)	Adjusted Salaries (column 2 ± column 3)	Paid Hours Related to Salaries in column 4	Average Hourly Wage (column 4 ÷ column 5)	
<b>SALARIES</b>							
1	Total salaries (see instructions)	9(11)	-9(11)	9(11)	9(8).99	9(8).99	1
2	Non-physician anesthetist Part A	9(11)	-9(11)	9(11)	9(8).99	9(8).99	2
3	Non-physician anesthetist Part B	9(11)	-9(11)	9(11)	9(8).99	9(8).99	3
4	Physician-Part A	9(11)	-9(11)	9(11)	9(8).99	9(8).99	4
5	Physician-Part B	9(11)	-9(11)	9(11)	9(8).99	9(8).99	5
6	Non-physician-Part B	9(11)	-9(11)	9(11)	9(8).99	9(8).99	6
7	Interns & residents (in an approved program)	9(11)	-9(11)	9(11)	9(8).99	9(8).99	7
8	Home office personnel	9(11)	-9(11)	9(11)	9(8).99	9(8).99	8
9	SNF	9(11)	-9(11)	9(11)	9(8).99	9(8).99	9
10	Excluded area salaries (see instructions)	9(11)	-9(11)	9(11)	9(8).99	9(8).99	10
<b>OTHER WAGES AND RELATED COSTS</b>							
11	Contract labor (see instructions)	9(11)	-9(11)	9(11)	9(8).99	9(8).99	11
12	Management and administrative services	9(11)	-9(11)	9(11)	9(8).99	9(8).99	12
13	Contract labor: physician-Part A	9(11)	-9(11)	9(11)	9(8).99	9(8).99	13
14	Home office salaries & wage-related costs	9(11)	-9(11)	9(11)	9(8).99	9(8).99	14
15	Home office: physician Part A	9(11)	-9(11)	9(11)	9(8).99	9(8).99	15
16	Teaching physician salaries (see instructions)	9(11)	-9(11)	9(11)	9(8).99	9(8).99	16
<b>WAGE-RELATED COSTS</b>							
17	Wage-related costs (core) Worksheet S-3, Part IV line 24	9(11)	-9(11)	9(11)			17
18	Wage-related costs (other) Worksheet S-3, Part IV line 25	9(11)	-9(11)	9(11)			18
19	Excluded areas	9(11)	-9(11)	9(11)			19
20	Non-physician anesthetist Part A	9(11)	-9(11)	9(11)			20
21	Non-physician anesthetist Part B	9(11)	-9(11)	9(11)			21
22	Physician Part A	9(11)	-9(11)	9(11)			22
23	Physician Part B	9(11)	-9(11)	9(11)			23
24	Wage-related costs (RHC/FQHC)	9(11)	-9(11)	9(11)			24
25	Interns & residents (in an approved program)	9(11)	-9(11)	9(11)			25

08-11 HOSPITAL WAGE INDEX INFORMATION		FORM CMS-2552-10			4090 (Cont.)		
		PROVIDER <span style="color: red;">CCN</span> :	PERIOD FROM _____ TO _____		WORKSHEET S-3 PART II & III		
<b>Part II - Wage Data</b>							
	Worksheet A Line Number	Amount Reported	Reclassification of Salaries (from Worksheet A-6)	Adjusted Salaries (column 2 ± column 3)	Paid Hours Related to Salaries in column 4	Average Hourly Wage (column 4 ÷ column 5)	
	1	2	3	4	5	6	
<b>OVERHEAD COSTS - DIRECT SALARIES</b>							
26	Employee Benefits	9(11)	-9(11)	9(11)	9(8).99	9(8).99	26
27	Administrative & General	9(11)	-9(11)	9(11)	9(8).99	9(8).99	27
28	Administrative & General under contract (see instructions)	9(11)	-9(11)	9(11)	9(8).99	9(8).99	28
29	Maintenance & Repairs	9(11)	-9(11)	9(11)	9(8).99	9(8).99	29
30	Operation of Plant	9(11)	-9(11)	9(11)	9(8).99	9(8).99	30
31	Laundry & Linen Service	9(11)	-9(11)	9(11)	9(8).99	9(8).99	31
32	Housekeeping	9(11)	-9(11)	9(11)	9(8).99	9(8).99	32
33	Housekeeping under contract (see instructions)	9(11)	-9(11)	9(11)	9(8).99	9(8).99	33
34	Dietary	9(11)	-9(11)	9(11)	9(8).99	9(8).99	34
35	Dietary under contract (see instructions)	9(11)	-9(11)	9(11)	9(8).99	9(8).99	35
36	Cafeteria	9(11)	-9(11)	9(11)	9(8).99	9(8).99	36
37	Maintenance of Personnel	9(11)	-9(11)	9(11)	9(8).99	9(8).99	37
38	Nursing Administration	9(11)	-9(11)	9(11)	9(8).99	9(8).99	38
39	Central Services and Supply	9(11)	-9(11)	9(11)	9(8).99	9(8).99	39
40	Pharmacy	9(11)	-9(11)	9(11)	9(8).99	9(8).99	40
41	Medical Records & Medical Records Library	9(11)	-9(11)	9(11)	9(8).99	9(8).99	41
42	Social Service	9(11)	-9(11)	9(11)	9(8).99	9(8).99	42
43	Other General Service	9(11)	-9(11)	9(11)	9(8).99	9(8).99	43
<b>Part III - Hospital Wage Index Summary</b>							
1	Net salaries (see instructions)	9(11)	9(11)	9(11)	9(8).99	9(8).99	1
2	Excluded area salaries (see instructions)	9(11)	9(11)	9(11)	9(8).99	9(8).99	2
3	Subtotal salaries (line 1 minus line 2)	9(11)	9(11)	9(11)	9(8).99	9(8).99	3
4	Subtotal other wages and related costs (see instructions)	9(11)	9(11)	9(11)	9(8).99	9(8).99	4
5	Subtotal wage-related costs (see instructions)	9(11)	9(11)	9(11)	9(8).99	9(8).99	5
6	Total (sum of lines 3 through 5)	9(11)	-9(11)	9(11)	9(8).99	9(8).99	6
7	Total overhead cost (see instructions)	9(11)	9(11)	9(11)	9(8).99	9(8).99	7



4090 (Cont.)		FORM CMS-2552-10		08-11	
HOSPITAL WAGE RELATED COSTS		PROVIDER CCN:	PERIOD FROM	WORKSHEET S-3, PART IV	
			TO		
Part IV - Wage Related Cost					
Part A - Core List					
				Amount Reported	
RETIREMENT COST					
1	401k Employer Contributions		-9(11)	1	
2	Tax Sheltered Annuity (TSA) Employer Contribution		-9(11)	2	
3	Qualified and Non-Qualified Pension Plan Cost		-9(11)	3	
4	Prior Year Pension Service Cost		-9(11)	4	
PLAN ADMINISTRATIVE COSTS (Paid to External Organization):					
5	401k/TSA Plan Administration fees		-9(11)	5	
6	Legal/Accounting/Management Fees-Pension Plan		-9(11)	6	
7	Employee Managed Care Program Administration Fees		-9(11)	7	
HEALTH AND INSURANCE COST					
8	Health Insurance (Purchased or Self Funded)		-9(11)	8	
9	Prescription Drug Plan		-9(11)	9	
10	Dental, Hearing and Vision Plan		-9(11)	10	
11	Life Insurance (If employee is owner or beneficiary)		-9(11)	11	
12	Accident Insurance (If employee is owner or beneficiary)		-9(11)	12	
13	Disability Insurance (If employee is owner or beneficiary)		-9(11)	13	
14	Long-Term Care Insurance (If employee is owner or beneficiary)		-9(11)	14	
15	Workers' Compensation Insurance		-9(11)	15	
16	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)		-9(11)	16	
TAXES					
17	FICA-Employers Portion Only		-9(11)	17	
18	Medicare Taxes - Employers Portion Only		-9(11)	18	
19	Unemployment Insurance		-9(11)	19	
20	State or Federal Unemployment Taxes		-9(11)	20	
OTHER					
21	Executive Deferred Compensation		-9(11)	21	
22	Day Care Cost and Allowances		-9(11)	22	
23	Tuition Reimbursement		-9(11)	23	
24	Total Wage Related cost (Sum of lines 1 -23)		-9(11)	24	
Part B - Other than Core Related Cost					
25	Other Wage Related Costs (specify) <u>X(36)</u>		-9(11)	25	

4090 (Cont.)		FORM CMS-2552-10		08-11	
HOSPITAL WAGE RELATED COSTS		PROVIDER CCN:	PERIOD FROM	WORKSHEET S-3, PART IV	
			TO		
Part IV - Wage Related Cost					
Part A - Core List					
				Amount Reported	
RETIREMENT COST					
1	401k Employer Contributions		-9(11)	1	
2	Tax Sheltered Annuity (TSA) Employer Contribution		-9(11)	2	
3	Qualified and Non-Qualified Pension Plan Cost		-9(11)	3	
4	Prior Year Pension Service Cost		-9(11)	4	
PLAN ADMINISTRATIVE COSTS (Paid to External Organization):					
5	401k/TSA Plan Administration fees		-9(11)	5	
6	Legal/Accounting/Management Fees-Pension Plan		-9(11)	6	
7	Employee Managed Care Program Administration Fees		-9(11)	7	
HEALTH AND INSURANCE COST					
8	Health Insurance (Purchased or Self Funded)		-9(11)	8	
9	Prescription Drug Plan		-9(11)	9	
10	Dental, Hearing and Vision Plan		-9(11)	10	
11	Life Insurance (If employee is owner or beneficiary)		-9(11)	11	
12	Accident Insurance (If employee is owner or beneficiary)		-9(11)	12	
13	Disability Insurance (If employee is owner or beneficiary)		-9(11)	13	
14	Long-Term Care Insurance (If employee is owner or beneficiary)		-9(11)	14	
15	Workers' Compensation Insurance		-9(11)	15	
16	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)		-9(11)	16	
TAXES					
17	FICA-Employers Portion Only		-9(11)	17	
18	Medicare Taxes - Employers Portion Only		-9(11)	18	
19	Unemployment Insurance		-9(11)	19	
20	State or Federal Unemployment Taxes		-9(11)	20	
OTHER					
21	Executive Deferred Compensation		-9(11)	21	
22	Day Care Cost and Allowances		-9(11)	22	
23	Tuition Reimbursement		-9(11)	23	
24	Total Wage Related cost (Sum of lines 1 -23)		-9(11)	24	
Part B - Other than Core Related Cost					
25	Other Wage Related Costs (specify) <u>X(36)</u>		-9(11)	25	

4090 (Cont.)

FORM CMS-2552-10

08-11

HOSPITAL-BASED HOME HEALTH AGENCY  
STATISTICAL DATA

PROVIDER CCN: \_\_\_\_\_

PERIOD:

WORKSHEET S-4

HHA CCN: \_\_\_\_\_

FROM \_\_\_\_\_

TO \_\_\_\_\_

HOME HEALTH AGENCY STATISTICAL DATA

County: X(36) (Line 0, Col 1)

Description	Title V 1	Title XVIII 2	Title XIX 3	Other 4	Total 5	
1 Home Health Aide Hours	9(11)	9(11)	9(11)	9(11)	9(11)	1
2 Unduplicated Census Count (see instructions)	9(8).99	9(8).99	9(8).99	9(8).99	9(8).99	2

HOME HEALTH AGENCY - NUMBER OF EMPLOYEES

Enter the number of hours in your normal work week <u>9(3).99</u> (Line 3, Col 0)		Number of Employees (Full Time Equivalent)			
		Staff 1	Contract 2	Total 3	
		1	2	3	
3 Administrator and Assistant Administrator(s)		9(3).99	9(3).99	9(3).99	3
4 Director(s) and Assistant Director(s)		9(3).99	9(3).99	9(3).99	4
5 Other Administrative Personnel		9(3).99	9(3).99	9(3).99	5
6 Direct Nursing Service		9(3).99	9(3).99	9(3).99	6
7 Nursing Supervisor		9(3).99	9(3).99	9(3).99	7
8 Physical Therapy Service		9(3).99	9(3).99	9(3).99	8
9 Physical Therapy Supervisor		9(3).99	9(3).99	9(3).99	9
10 Occupational Therapy Service		9(3).99	9(3).99	9(3).99	10
11 Occupational Therapy Supervisor		9(3).99	9(3).99	9(3).99	11
12 Speech Pathology Service		9(3).99	9(3).99	9(3).99	12
13 Speech Pathology Supervisor		9(3).99	9(3).99	9(3).99	13
14 Medical Social Service		9(3).99	9(3).99	9(3).99	14
15 Medical Social Service Supervisor		9(3).99	9(3).99	9(3).99	15
16 Home Health Aide		9(3).99	9(3).99	9(3).99	16
17 Home Health Aide Supervisor		9(3).99	9(3).99	9(3).99	17
18 Other (specify) <u>X(36)</u>		9(3).99	9(3).99	9(3).99	18

HOME HEALTH AGENCY CBSA CODES

19 Enter the number of CBSAs where you provided services during the cost reporting period.	99	19
20 List those CBSA code(s) serviced during this cost reporting period (line 20 contains the first code).	9(5)	20

PPS ACTIVITY

	Full Episodes		LUPA Episodes 3	PEP only Episodes 4	Total (columns 1 through 4) 5	
	Without Outliers 1	With Outliers 2				
	1	2				
21 Skilled Nursing Visits	9(11)	9(11)	9(11)	9(11)	9(11)	21
22 Skilled Nursing Visit Charges	9(11)	9(11)	9(11)	9(11)	9(11)	22
23 Physical Therapy Visits	9(11)	9(11)	9(11)	9(11)	9(11)	23
24 Physical Therapy Visit Charges	9(11)	9(11)	9(11)	9(11)	9(11)	24
25 Occupational Therapy Visits	9(11)	9(11)	9(11)	9(11)	9(11)	25
26 Occupational Therapy Visit Charges	9(11)	9(11)	9(11)	9(11)	9(11)	26
27 Speech Pathology Visits	9(11)	9(11)	9(11)	9(11)	9(11)	27
28 Speech Pathology Visit Charges	9(11)	9(11)	9(11)	9(11)	9(11)	28
29 Medical Social Service Visits	9(11)	9(11)	9(11)	9(11)	9(11)	29
30 Medical Social Service Visit Charges	9(11)	9(11)	9(11)	9(11)	9(11)	30
31 Home Health Aide Visits	9(11)	9(11)	9(11)	9(11)	9(11)	31
32 Home Health Aide Visit Charges	9(11)	9(11)	9(11)	9(11)	9(11)	32
33 Total visits (sum of lines 21, 23, 25, 27, 29, and 31)	9(11)	9(11)	9(11)	9(11)	9(11)	33
34 Other Charges	9(11)	9(11)	9(11)	9(11)	9(11)	34
35 Total Charges (sum of lines 22, 24, 26, 28, 30, 32, and 34)	9(11)	9(11)	9(11)	9(11)	9(11)	35
36 Total Number of Episodes (standard/non-outlier)	9(11)		9(11)	9(11)	9(11)	36
37 Total Number of Outlier Episodes		9(11)		9(11)	9(11)	37
38 Total Non-Routine Medical Supply Charges	9(11)	9(11)	9(11)	9(11)	9(11)	38

08-11		FORM CMS-2552-10				4090 (Cont.)	
HOSPITAL RENAL DIALYSIS DEPARTMENT STATISTICAL DATA		PROVIDER CCN: _____		PERIOD: FROM _____ TO _____		WORKSHEET S-5	
<b>RENAL DIALYSIS STATISTICS</b>							
DESCRIPTION	Outpatient		Training		Home		
	Regular	High Flux	Hemo-dialysis	CAPD CCPD	Hemo-dialysis	CAPD CCPD	
	1	2	3	4	5	6	
1	Number of patients in program at end of cost reporting period						1
2	Number of times per week patient receives dialysis						2
3	Average patient dialysis time including setup						3
4	CAPD exchanges per day						4
5	Number of days in year dialysis furnished						5
6	Number of stations						6
7	Treatment capacity per day per station						7
8	Utilization (see instructions)						8
9	Average times dialyzers re-used						9
10	Percentage of patients re-using dialyzers						10
<b>TRANSPLANT INFORMATION</b>							
11	Number of patients on transplant list						11
12	Number of patients transplanted during the cost reporting period						12
<b>EPOETIN</b>							
13	Net costs of Epoetin furnished to all maintenance dialysis patients by the provider						13
14	Epoetin amount from Worksheet A for home dialysis program						14
15	Number of EPO units furnished relating to the renal dialysis department						15
16	Number of EPO units furnished relating to the home dialysis department						16
<b>ARANESP</b>							
17	Net costs of ARANESP furnished to all maintenance dialysis patients by the provider						17
18	ARANESP amount from Worksheet A for home dialysis program						18
19	Number of ARANESP units furnished relating to the renal dialysis department						19
20	Number of ARANESP units furnished relating to the home dialysis department						20
<b>PHYSICIAN PAYMENT METHOD (Enter "X" for applicable method(s))</b>							
21	MCP <input checked="" type="checkbox"/> INITIAL METHOD <input checked="" type="checkbox"/>						21

4090 (Cont.)		FORM CMS-2552-10		08-11
HOSPITAL-BASED COMMUNITY MENTAL HEALTH CENTER AND OTHER OUTPATIENT REHABILITATION PROVIDER STATISTICAL DATA		PROVIDER CCN:  COMPONENT CCN:  	PERIOD: FROM _____ TO _____	WORKSHEET S-6
COMMUNITY MENTAL HEALTH & OTHER OUTPATIENT REHABILITATION PROVIDER- NUMBER OF EMPLOYEES (FULL TIME EQUIVALENT)				
Check applicable box:	<input type="checkbox"/> CMHC <input type="checkbox"/> CORF <input type="checkbox"/> OPT	<input type="checkbox"/> OOT <input type="checkbox"/> OSP		
Enter the number of hours in your normal workweek <u>9(3).99</u> (Line 0, Col 1)				
	Staff 1	Contract 2	Total (column 1 + column 2) 3	
1 Administrator and Assistant Administrator(s)	9(3).99	9(3).99	9(3).99	1
2 Director(s) and Assistant Director(s)	9(3).99	9(3).99	9(3).99	2
3 Other Administrative Personnel	9(3).99	9(3).99	9(3).99	3
4 Direct Nursing Service	9(3).99	9(3).99	9(3).99	4
5 Nursing Supervisor	9(3).99	9(3).99	9(3).99	5
6 Physical Therapy Service	9(3).99	9(3).99	9(3).99	6
7 Physical Therapy Supervisor	9(3).99	9(3).99	9(3).99	7
8 Occupational Therapy Service	9(3).99	9(3).99	9(3).99	8
9 Occupational Therapy Supervisor	9(3).99	9(3).99	9(3).99	9
10 Speech Pathology Service	9(3).99	9(3).99	9(3).99	10
11 Speech Pathology Supervisor	9(3).99	9(3).99	9(3).99	11
12 Medical Social Service	9(3).99	9(3).99	9(3).99	12
13 Medical Social Service Supervisor	9(3).99	9(3).99	9(3).99	13
14 Respiratory Therapy Service	9(3).99	9(3).99	9(3).99	14
15 Respiratory Therapy Supervisor	9(3).99	9(3).99	9(3).99	15
16 Psychiatric/Psychological Service	9(3).99	9(3).99	9(3).99	16
17 Psychiatric/Psychological Service Supervisor	9(3).99	9(3).99	9(3).99	17
18 Other (specify) <u>X(36)</u>	9(3).99	9(3).99	9(3).99	18

08-11

FORM CMS-2552-10

4090 (Cont.)

PROSPECTIVE PAYMENT FOR SNF  
STATISTICAL DATA

PROVIDER CCN:

PERIOD:

WORKSHEET S-7

FROM

TO

	Y/N	Date	
	1	2	
1 If this facility contains a hospital-based SNF, were all patients under managed care or was there no Medicare utilization? Enter "Y" for yes and do not complete the rest of this worksheet.	X		1
2 Does this hospital have an agreement under either section 1883 or section 1913 for swing beds? Enter "Y" for yes or "N" for no in column 1. If yes, enter the agreement date (mm/dd/yyyy) in column 2.	X	MM/DD/YYYY	2

	Group	SNF Days	Swing Bed SNF Days	TOTAL (sum of col. 2 + 3)	
	1	2	3	4	
3	RUX	9(9)	9(9)	9(9)	3
4	RUL	9(9)	9(9)	9(9)	4
5	RVX	9(9)	9(9)	9(9)	5
6	RVL	9(9)	9(9)	9(9)	6
7	RHX	9(9)	9(9)	9(9)	7
8	RHL	9(9)	9(9)	9(9)	8
9	RMX	9(9)	9(9)	9(9)	9
10	RML	9(9)	9(9)	9(9)	10
11	RLX	9(9)	9(9)	9(9)	11
12	RUC	9(9)	9(9)	9(9)	12
13	RUB	9(9)	9(9)	9(9)	13
14	RUA	9(9)	9(9)	9(9)	14
15	RVC	9(9)	9(9)	9(9)	15
16	RVB	9(9)	9(9)	9(9)	16
17	RVA	9(9)	9(9)	9(9)	17
18	RHC	9(9)	9(9)	9(9)	18
19	RHB	9(9)	9(9)	9(9)	19
20	RHA	9(9)	9(9)	9(9)	20
21	RMC	9(9)	9(9)	9(9)	21
22	RMB	9(9)	9(9)	9(9)	22
23	RMA	9(9)	9(9)	9(9)	23
24	RLB	9(9)	9(9)	9(9)	24
25	RLA	9(9)	9(9)	9(9)	25
26	ES3	9(9)	9(9)	9(9)	26
27	ES2	9(9)	9(9)	9(9)	27
28	ES1	9(9)	9(9)	9(9)	28
29	HE2	9(9)	9(9)	9(9)	29
30	HE1	9(9)	9(9)	9(9)	30
31	HD2	9(9)	9(9)	9(9)	31
32	HD1	9(9)	9(9)	9(9)	32
33	HC2	9(9)	9(9)	9(9)	33
34	HC1	9(9)	9(9)	9(9)	34
35	HB2	9(9)	9(9)	9(9)	35
36	HB1	9(9)	9(9)	9(9)	36
37	LE2	9(9)	9(9)	9(9)	37
38	LE1	9(9)	9(9)	9(9)	38
39	LD2	9(9)	9(9)	9(9)	39
40	LD1	9(9)	9(9)	9(9)	40
41	LC2	9(9)	9(9)	9(9)	41
42	LC1	9(9)	9(9)	9(9)	42
43	LB2	9(9)	9(9)	9(9)	43
44	LB1	9(9)	9(9)	9(9)	44
45	CE2	9(9)	9(9)	9(9)	45
46	CE1	9(9)	9(9)	9(9)	46
47	CD2	9(9)	9(9)	9(9)	47
48	CD1	9(9)	9(9)	9(9)	48
49	CC2	9(9)	9(9)	9(9)	49
50	CC1	9(9)	9(9)	9(9)	50
51	CB2	9(9)	9(9)	9(9)	51
52	CB1	9(9)	9(9)	9(9)	52
53	CA2	9(9)	9(9)	9(9)	53
54	CA1	9(9)	9(9)	9(9)	54

## SNF SERVICES

		CBSA at Beginning of Cost Reporting Period	CBSA on/after October 1 of the Cost Reporting Period (if applicable)	
		1	2	
201	Enter in column 1 the SNF CBSA code, or 5 character non-CBSA code if a rural facility, in effect at the beginning of the cost reporting period. Enter in column 2 the code in effect on or after October 1 of the cost reporting period (if applicable).	9(5)	9(5)	201

A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 202 through 207: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 7, column 3. In column 3, enter "Y" or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (see instructions)

		Expenses	Percentage	Associated with Direct Patient Care and Related Expenses?	
		1	2	3	
202	Staffing	9(11)	9(3).99	X	202
203	Recruitment	9(11)	9(3).99	X	203
204	Retention of employees	9(11)	9(3).99	X	204
205	Training	9(11)	9(3).99	X	205
206	Other (Specify) X(36)	9(11)	9(3).99	X	206
207	Total SNF revenue (Worksheet G-2, Part I, line 7, column 3)	9(11)			207



08-11		FORM CMS-2552-10				4090 (Cont.)										
HOSPITAL-BASED RURAL HEALTH CLINIC/ FEDERALLY QUALIFIED HEALTH CENTER STATISTICAL DATA						PROVIDER CCN: _____  COMPONENT CCN: _____		PERIOD: FROM _____ TO _____		WORKSHEET S-8						
Check applicable box:		<input type="checkbox"/> RHC <input type="checkbox"/> FQHC														
Clinic Address and Identification:																
1		Street: X(36)								1						
2		City: X(36)		State: XX		Zip Code: X(10)		County: X(36)		2						
3		FQHCs ONLY: Designation - Enter "R" for rural or "U" for urban								X						
										3						
Source of Federal Funds:																
						Grant Award		Date								
						1		2								
4		Community Health Center (Section 330(d), PHS Act)								9(11)						
5		Migrant Health Center (Section 329(d), PHS Act)								MM/DD/YYYY						
6		Health Services for the Homeless (Section 340(d), PHS Act)								MM/DD/YYYY						
7		Appalachian Regional Commission								MM/DD/YYYY						
8		Look-alikes								MM/DD/YYYY						
9		Other (specify) X(36)								MM/DD/YYYY						
										9						
										1						
										2						
10 Does this facility operate as other than an RHC or FQHC? Enter "Y" for yes or "N" for no in column 1. If yes, indicate the number of other operations in column 2.										X 99						
										10						
Facility hours of operations (1)																
Type Operation		Sunday		Monday		Tuesday		Wednesday		Thursday		Friday		Saturday		
		from	to	from	to	from	to	from	to	from	to	from	to			
0		1	2	3	4	5	6	7	8	9	10	11	12	13	14	
11 Clinic		9(4)	9(4)	9(4)	9(4)	9(4)	9(4)	9(4)	9(4)	9(4)	9(4)	9(4)	9(4)	9(4)	9(4)	11
(1) Enter clinic hours of operation on line 11 and other type operations on subscripts of line 11 (both type and hours of operation). List hours of operation based on a 24 hour clock. For example: 8:00am is 0800, 6:30pm is 1830, and midnight is 2400.																
										1		2				
12 Have you received an approval for an exception to the productivity standard?										X				12		
13 Is this a consolidated cost report as defined in CMS Pub. 27, section 508(D)? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of providers included in this report. List the names of all providers and numbers below.										X		99		13		
14 Provider name: X(36)										CCN number: X(6)				14		
										Y/N		V		XVIII		
										1		2		3		
15 Have you provided all or substantially all GME cost? Enter "Y" for yes or "N" for no in column 1. If yes, enter in columns 2, 3 and 4 the number of program visits performed by Intern & Residents for titles V, XVIII, and XIX, as applicable. (see instructions)										X		9(11)		9(11)		
														15		



4090 (Cont.)

FORM CMS-2552-10

08-11

## HOSPICE IDENTIFICATION DATA

PROVIDER **CCN**:

PERIOD:

WORKSHEET 5-9

HOSPICE NO.:

FROM \_\_\_\_\_  
TO \_\_\_\_\_

PARTS I &amp; II

## PART I - ENROLLMENT DAYS

		Unduplicated Days						
				Title XVIII Skilled Nursing Facility	Title XIX Nursing Facility	All Other		Total (sum of cols. 1, 2 & 5)
		Title XVIII 1	Title XIX 2	3	4	5		6
1	Continuous Home Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	1
2	Routine Home Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	2
3	Inpatient Respite Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	3
4	General Inpatient Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	4
5	Total Hospice Days	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	5

## PART II - CENSUS DATA

		Title XVIII	Title XIX	Title XVIII Skilled Nursing Facility	Title XIX Nursing Facility	All Other	Total (sum of cols. 1, 2 & 5)	
		1	2	3	4	5	6	
		1	2	3	4	5	6	
6	Number of Patients Receiving Hospice Care	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	6
7	Total Number of Unduplicated Continuous Care Hours Billable to Medicare	9(8).99		9(8).99				7
8	Average Length of Stay (line 5/line 6)	9(8).99	9(8).99	9(8).99	9(8).99	9(8).99	9(11)	8
9	Unduplicated Census Count	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9

NOTE: Parts I &amp; II, columns 1 and 2 also include the days reported in columns 3 and 4.

08-11		FORM CMS-2552-10		4090 (Cont.)	
HOSPITAL UNCOMPENSATED AND INDIGENT CARE DATA		PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET 5-10	
Uncompensated and indigent care cost computation					
1	Cost to charge ratio (Worksheet C, Part I line 200 column 3 divided by line 200 column 8)		99.9(6)		1
Medicaid (see instructions for each line)					
2	Net revenue from Medicaid		9(11)		2
3	Did you receive DSH or supplemental payments from Medicaid?		X		3
4	If line 3 is yes, does line 2 include all DSH or supplemental payments from Medicaid?		X		4
5	If line 4 is no, enter DSH or supplemental payments from Medicaid		9(11)		5
6	Medicaid charges		9(11)		6
7	Medicaid cost (line 1 times line 6)		9(11)		7
8	Difference between net revenue and costs for Medicaid program (line 2 plus line 5 minus line 7)		9(11)		8
State Children's Health Insurance Program (SCHIP) (see instructions for each line)					
9	Net revenue from stand-alone SCHIP		9(11)		9
10	Stand-alone SCHIP charges		9(11)		10
11	Stand-alone SCHIP cost (line 1 times line 10)		9(11)		11
12	Difference between net revenue and costs for stand-alone SCHIP (line 9 minus line 11)		9(11)		12
Other state or local government indigent care program (see instructions for each line)					
13	Net revenue from state or local indigent care program (not included on lines 2, 5 or 9)		9(11)		13
14	Charges for patients covered under state or local indigent care program (not included in lines 6 or 10)		9(11)		14
15	State or local indigent care program cost (line 1 times line 14)		9(11)		15
16	Difference between net revenue and costs for state or local indigent care program (line 13 minus line 15)		9(11)		16
Uncompensated care (see instructions for each line)					
17	Private grants, donations, or endowment income restricted to finding charity care		9(11)		17
18	Government grants, appropriations or transfers for support of hospital operations		9(11)		18
19	Total unreimbursed cost for Medicaid, SCHIP and state and local indigent care programs (sum of lines 8, 12 and 16)		9(11)		19
		Uninsured patients 1	Insured patients 2	Total (col. 1 + col. 2) 3	
20	Total initial obligation of patients approved for charity care (at full charges excluding non-reimbursable cost centers) for the entire facility	9(11)	9(11)		20
21	Cost of initial obligation of patients approved for charity care (line 1 times line 20)	9(11)	9(11)		21
22	Partial payment by patients approved for charity care	9(11)	9(11)		22
23	Cost of charity care (line 21 minus line 22)	9(11)			23
24	Does the amount in line 20, column 2 include charges for patient days beyond a length of stay limit imposed on patients covered by Medicaid or other indigent care program?		X		24
25	If line 24 is yes, enter charges for patient days beyond an indigent care program's length of stay limit (see instructions)		9(11)		25
26	Total bad debt expense for the entire hospital complex (see instructions)		9(11)		26
27	Medicare bad debts for the entire hospital complex (see instructions)		9(11)		27
28	Non-Medicare and non-reimbursable bad debt expense (line 26 minus line 27)		9(11)		28
29	Cost of non-Medicare bad debt expense (line 1 times line 28)		9(11)		29
30	Cost of non-Medicare uncompensated care (line 23 column 3 plus line 29)		9(11)		30
31	Total unreimbursed and uncompensated care cost (line 19 plus line 30)		9(11)		31

## 7.2 2552-96 HCRIS Specifications

Enter topic text here.

## 8 Appendix C - Provider Types/Number Ranges

Provider Types/Number Ranges		
From	To	Type of Facility
1	879	Short Term (General and Specialty) Hospitals
880	899	Reserved for Hospitals participating in ORD Demo Project
900	999	Multiple Hospital Component in a Medical Complex (#'s Retired)
1000	1199	Reserved for Future Use
1200	1224	Alcohol/Drug Hospitals (#'s Retired)
1225	1299	Medical Assistance Facilities
1300	1399	Rural Primary Care Hospitals
1400	1499	Continuation of CMHC's (4900-4999 series)
1500	1799	Hospices
1800	1989	Federally Qualified Health Centers (FQHC)
1990	1999	Religious Non-Medical Health Care Institutions
2000	2299	Long-Term Hospitals (Excluded from PPS)
2300	2499	Chronic Renal Disease Facilities (Hospital Based)
2500	2899	Non-Hospital Renal Disease Treatment Centers
2900	2999	Independent Special Purpose Renal Dialysis Facility
3000	3024	Formerly Tuberculosis Hospitals (#'s Retired)
3025	3099	Rehabilitation Hospitals (Excluded from PPS)
3100	3199	Continuation of Subunits of Nonprofit & Proprietary HHA's (7300-7399 series)
3200	3299	Continuation of CORF's (4800-4899 series)
3300	3399	Children's Hospitals (Excluded from PPS)
3400	3499	Continuation of RHC's (Provider-based) (3975-3999 series)
3500	3699	Renal Disease Treatment Centers (Hospital Satellites)
3700	3799	Hospital Based Special Purpose Renal Dialysis Facility
3800	3974	Rural Health Clinics (Free Standing)
3975	3999	Rural Health Clinics (Provider Based)
4000	4499	Psychiatric Hospitals (Excluded from PPS)

4500	4599	Comprehensive Outpatient Rehabilitation Facilities
4600	4799	Community Mental Health Centers
4800	4899	Continuation of CORF's (4500-4599 series)
4900	4999	Continuation of CMHC's (4600-4799 series)
5000	6499	Skilled Nursing Facilities
6500	6989	Outpatient Physical Therapy Services/Speech Pathology Services
6990	6999	Skilled Nursing Services (Religious)
7000	7299	Home Health Agencies
7300	7399	Subunits of "Nonprofit" and "Proprietary" HHA's
7400	7799	Continuation of HHA's (7000-7299 series)
7800	7999	Subunits of State and Local Governmental HHA's
8000	8499	Continuation of HHA's (7400-7799 series)
8500	8899	Continuation of RHC's (Provider-based) (3400-3499 series)
8900	8999	Continuation of RHC's (Free-Standing) (3800-3974 series)
9000	9799	Continuation of HHA's (8000-8499 series)
9800	9999	Reserved for Future Use

## 9 Appendix D - State Codes

Name	State Code	Name	State Code
UNKNOWN	0	Missouri	26
Alabama	1	Montana	27
Alaska	2	Nebraska	28
Arizona	3	Nevada	29
Arkansas	4	New Hampshire	30
California	5	New Jersey	31
California	55	New Mexico	32
California	75	New York	33
Colorado	6	North Carolina	34
Connecticut	7	North Dakota	35
Delaware	8	Ohio	36
Washington D.C.	9	Ohio	72
Florida	10	Oklahoma	37
Florida	68	Oregon	38
Florida	69	Pennsylvania	39
Georgia	11	Pennsylvania	73
Hawaii	12	Puerto Rico	40
Idaho	13	Rhode Island	41
Illinois	14	South Carolina	42
Illinois	78	South Dakota	43
Indiana	15	Tennessee	44
Iowa	16	Texas	45
Iowa	76	Texas	67
Kansas	17	Texas	74
Kansas	70	Utah	46
Kentucky	18	Vermont	47
Louisiana	19	Virgin Islands	48
Louisiana	71	Virginia	49
Maine	20	Washington	50
Maryland	21	West Virginia	51
Maryland	80	Wisconsin	52
Massachusetts	22	Wyoming	53
Michigan	23	American Samoa	64
Minnesota	24	Guam	65
Minnesota	77	Other	99
Mississippi	25		