



**Health
Financial
Systems**

User Manual

HFS HCRIS Website
version 3.0



Health Financial Systems

User Manual

HFS HCRIS Database Reports and Analysis Tools Website

revised 3/29/2018
printed 3/29/2018

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1 Welcome to the HCRIS Website

Welcome to the Health Financial Systems HCRIS database website. The HFS 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 Snapshot 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 quarterly as CMS releases new HCRIS data. (Please read [Appendix A](#) 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;
- Re-created cost reports for viewing and downloading of .mcrx 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

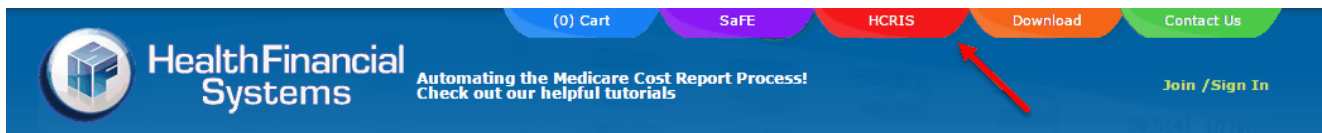
report problems and get technical support by contacting our support team Monday through Friday, 5:00 a.m. to 5:00 p.m. (PST). The best ways to reach us is by email at support@hfssoft.com or call our toll free number (888)216-6041. The website is still a work in progress, and probably will be for the 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 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, log in to, and setting up some of the basics of the HCRIS website. Please read and follow these instructions carefully.

To start using the HCRIS website, open your internet browser and go to the www.hfssoft.com website. At the top of the HFS home page you will see colored tabs. Select the red HCRIS tab at the top of the page. Or go directly to the HCRIS website, <https://hcris.hfssoft.com/>



Next you will see the HCRIS Website main page.

HFS HCRIS Website

The HFS 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 to give us feedback.

Snapshot reports have been created to look at key elements of the cost report:

Hospital:
 PPS Hospital Dashboard
 IP PPS Dashboard
 Reimbursement vs. Cost Analysis
 Bad Debt Report

Pricing

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

Support

[FAQ](#)

More Info

[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. If you are not currently a registered HFS user, you will first need to complete the New Registration form.

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.

If you are already a user of the HCRIS reports and tools, you just need to [log in](#) to start using them.

2.1 Log In to HCRIS Website

On the HCRIS website home page you can log in by clicking the **Sign 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's sign-in interface. At the top, there's a blue header with the 'HealthFinancial Systems' logo and 'HCRIS Website' text. To the right of the header are links for 'HFSSoft', 'Contact Us', and 'Join / Sign In'. Below the header is a navigation bar with tabs for 'Home', 'Preferences', 'Extracts', 'HCRIS Products', 'Support', and 'Company'. The main content area is titled 'Welcome to HFS - Sign in' and features a login form. The form includes a green message: 'HCRIS login will allow you access to view and download various reports.' Below this, it says 'Sign in to your account.' and provides input fields for 'Username:' and 'Password:'. There are links for 'Forgot Username?' and 'Forgot Password?'. A 'Remember me.' checkbox is also present, 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 form are two buttons: 'Sign In' and 'New User'.

To access the website you will need to be a registered user of the HCRIS website. You will also need a user name and password. If you are an existing HFS Medicare cost report software user you will use your existing user name and password. Demo users will have user names and passwords activated for two weeks. If you have not received a user name and password, please contact support@hfssoft.com. If you cannot remember your user name or password, you can click the **Forgot User Name?** or **Forgot Password?** link to retrieve your information. If our database contains a user name that is associated with your email address it will be sent to you at the email address you provided. If our database contains a password that is associated with your email address you will be sent a link to the email address you provided that will allow you to reset your password.

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. 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.

A good place to start for first time users is the **My Provider List** section. 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 log in for the first time, setting up your **My Provider** is a great place to start.

My Provider Portal

Your provider lists will be used to populate the drop down selection boxes for Snapshot Reports, Roll Up Report and My Provider Multi-Facility Comparisons. This list will be saved for future sessions and can be modified/managed by you at anytime.

Provider Portal Features

- Hover over icons for helpful tips
- Create and delete provider lists
- Edit list names
- Organize your providers by system or create custom lists
- Sort through lists by clicking column names
- Search & Import Providers
- Export provider lists
- Assign a frequently used provider as the favorite provider of your list

▶ Hospital - 2552
 ▶ Skilled Nursing Facility - 2540
 ▶ Rural Health Clinic - 222
 ▶ Federally Qualified Health Center - 224
 ▶ End Stage Renal Disease - 265
 ▶ Community Mental Health Clinic - 2088
 ▶ Hospice - 1984
 ▶ Custom

This list is how you determine the scope of your data analysis on the HCRIS website. You can modify your list of providers as often as you want by adding and deleting providers. To create your My Provider List, click on the Hospital – 2552 heading. A screen will display ways to create/delete and modify your provider list.



Select the Add new list icon.



Give your new provider list a name and click the Save button.

New List

Enter New Provider List Name:

2540 ▼

Save

On this screen you can either search for a provider or group of providers to add to your list or you can upload an existing provider list.

Upload ☐ **Search**

Provider List: manual ▼

Search Providers for: Skilled Nursing Facility ▼

Provider Name/Number

Select State... ▼

Search

To search for a provider, enter the provider number, the name of the provider, part of the provider number/name, and/or select a state from the drop down box then click the search button.

The results will populate below. The results can be sorted by clicking on the headings. You can choose to add all, just a few or only 1 of the found providers to your list by clicking the check box and selecting the Add Selected button.

To upload a list of providers, select the Upload option. Then select Choose File and browse to find the provider list you would like to have uploaded. The provider list to be uploaded will be one you have already created and will be a .csv file. In the .csv file, simply enter in column A all the provider numbers you wish to be uploaded. Provider numbers with a leading '0' (i.e. 050001) can be enter with just five numbers (i. e. 50001) as the system will add the leading '0' on import.

Upload ☒ **Search** ×

Provider List: fsdfsd | Search Providers for: Skilled Nursing Facility

Choose File No file chosen

Your **My Provider List** will be populated with the providers selected or uploaded. 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**.

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.

The screenshot shows the 'My Provider List' interface. At the top, a yellow bar contains a dropdown menu labeled 'Hospital - 2552' (callout 1). Below this is a toolbar with icons for editing (pencil), adding (plus), deleting (minus), exporting (download), and other functions (callouts 3-9). A dropdown menu labeled 'Manual' is on the left (callout 2). On the right, it says 'Providers in list: 13' (callout 10). The main area is a table with columns: Number, Name, City, State, M.R.H.C.D., and a star icon (callout 11). The table lists 14 providers with their respective details.

Number	Name	City	State	M.R.H.C.D.
430015	AVERA ST MARYS	PIERRE	SD	07/14/2015
010018	CALLAHAN EYE FOUNDATION HOSP	BIRMINGHAM	AL	07/07/2015
340001	CMC-NORTHEAST INC	CONCORD	NC	06/17/2015
270009	COMMUNITY HOSPITAL OF ANACONDA	ANACONDA	MT	08/16/2005
061320	GUNNISON VALLEY HOSPITAL	GUNNISON	CO	06/11/2015
130030	HARMS MEMORIAL HOSPITAL	AMERICAN FALLS	ID	10/10/2000
530004	HOT SPRINGS COUNTY MEMORIAL	THERMOPOLIS	WY	09/08/2005
060003	LONGMONT UNITED HOSPITAL	LONGMONT	CO	07/08/2015
093025	NATIONAL REHABILITATION HOSPITAL	WASHINGTON	DC	12/11/2014
271319	RUBY VALLEY HOSPITAL	SHERIDAN	MT	07/10/2015
134009	SAFE HAVEN HOSPITAL TREASURE VALLEY	BOISE	ID	09/03/2015
531313	STAR VALLEY HOSPITAL	AFTON	WY	09/12/2015
060047	WEISBROD MEMORIAL COUNTY HOSPITAL	EADS	CO	09/26/2003

1. This is the system (Hospital, SNF, RHC, ESRD...) you are creating/editing a provider list
2. Shows the name of the provider list currently viewing/editing
3. Edit list Name - allows you to edit the current list you are viewing's name
4. Add new list - you can create a new provider list
5. Delete List - delete the provider list you are viewing
6. Export list to .csv - this allows you to export the list providers in your list and share it with other users who can then import these providers into a list on their user account
7. Add providers to list - will allow you to search for providers based on their number or state so you can add them to your list
8. Delete providers - when the check box of a provider or group of providers is selected, you can choose to delete them from your list
9. Make provider primary - check the check box of one provider and this provider will become the primary provider for this list. This means when viewing this provider list throughout HCRIS, this provider will be the default provider
10. Providers in list - this is a count of how many providers are in the provider list
11. 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 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 **Snapshot Reports**, a series of cost report worksheets(A, B, C...), define their own custom extracts, download the .mcrx or .pdf files (only available to the 2552-10 system). 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 | Step 4

PREVIOUS

NEXT

Provider Search

Select filters to narrow down results.

Provider Set: Report Type:

Select "None" if you wish to see providers other than the ones in your "My Provider List". If you have providers in a set that don't match the report type selection, they will not be shown.

FY: to Report Status:

City: State: MAC#:

Type of Hospital:

Provider Type:

Type of Control:

CBSA: Bed Size Range: to

Organ: DSH: Teaching:

CAH: SCH/MDH: Urban/Rural: Utiliz.:

Providers:

1:	
2:	
3:	
4:	

Saved Searches

Below are your saved searches. To delete, click on the red x. To view the saved report, click the title.

SAVE SEARCH

DEFAULT VALUES

[HFS HCRIS Search](#)

Provider Set – Here you can choose from one of your My Provider Lists.

Report Type - Users can pick between the 2552-96 and the 2552-10 databases. The system defaults to the

latest form set, 2552-10.

FY – Users can use the drop down box to select either FYB or FYE. Users can type the desired dates in or leave blank. If both dates are input the system will search for the range.

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.

City – Any entry in here will filter the records/reports by the city listed in the Medicare cost report.

State - Any entry in here will filter the records/reports by the state listed in the Medicare cost report.

MAC# - Any entry in here will filter the records/reports by the MAC# listed in the Medicare cost report.

Type of Hospital - Using the drop down box, the user can select blank, General Short Term, General Long Term, Cancer, Psychiatric, Rehabilitation, Christian Science Sanatorium, Children’s, Alcohol and Drug or Other.

Provider Type - Using the drop down box, the user can select blank, Psych, Rehab, Sub Other, Swing Beds - SNF, Swing Beds – NF, SNF, NF, HHA, Hospice, RHC, FQHC, CMHC, CORF or Renal Dialysis.

Type of Control - Using the drop down box, the user can select blank, Voluntary Nonprofit Church, Voluntary Nonprofit Other, Proprietary Individual, Proprietary Corporation, Proprietary Partnership, Proprietary Other, Governmental Federal, Governmental City-County, Governmental County, Governmental State, Governmental Hospital District, Governmental City, Governmental Other.

CBSA - Any entry in here will filter the records/reports by the CBSA listed in the Medicare cost report.

Bed Size Range - Any entry in here will filter the records/reports by the bed size listed in the Medicare cost report.

Organ – Any entry in here will filter the records/reports by the Organ questions listed in the Medicare cost report.

DSH – Any entry in here will filter the records/reports by the DSH questions listed in the Medicare cost report.

Teaching – Any entry in here will filter the records/reports by the Teaching questions listed in the Medicare cost report.

CAH - Any entry in here will filter the records/reports by the CAH questions listed in the Medicare cost report.

SCH/MDH - Any entry in here will filter the records/reports by the SCH/MDH questions listed in the Medicare cost report.

Urban/Rural – Any entry in here will filter the records/reports by the Urban/Rural questions listed in the

Medicare cost report.

Utiliz - Any entry in here will filter the records/reports by the Utilization questions determining if the report is a Low/No or Full Medicare cost report.

Providers: You have four lines where you 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.

Saved Searches – The filters used in Step 1 can be saved and named so that they can be used at a later time.

Step 2 – Shows all the results found from the criteria specified in Step 1. 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. The results can be listed in groups of 500 or 1,000 per page. You can choose providers individually, include only reports on the current page or include all reports found.

The left side pane shows the filtering options you selected from Step 1. If you decide to change the filters from Step 1 you can do so on the left side pane and hit the Submit button after to see the results.

Step 3 – Is where you decide what type of information you would like to have extracted from the cost reports you selected in Step 2. Once you select the bubble you would like to have extracted you will need to select a more detailed option from the drop down list.

Snapshot Reports – IP PPS Dashboard, Bad Debt Report, DSH Summary, Wage Index, Balance Sheet, Protested Amounts, GME Summary, IME Summary, PPS Hospital Dashboard, CAH Dashboard, Reimb vs Cost Analysis, SCH/MDH Report, HIT Reimbursement Settlement, Hospital Uncompensated S10, Rehab LIP Report and IPF PPS Dashboard

Worksheet Data Sets – Worksheet A Series, Worksheet B Series, Worksheet C Series, Worksheet D Series, Worksheet E Series, Worksheet G Series, Worksheet H Series, Worksheet I Series, Worksheet J Series, Worksheet K Series, Worksheet L Series, Worksheet M Series and Worksheet S Series

Cost Report File (MCRX) – This option is only for the 2552-10 reports. By selecting this option the .mcx files for the provider(s) you have selected in Step 2 will be collected in a .zip file. The .mcx file(s) can be opened in the HFS software with a Hospital license.

Cost Report File (PDF) – This option is only for the 2552-10 reports. By selecting this option the .pdf files for the provider(s) you have selected in Step 2 will be collected in a .zip file.

Custom Data Sets – This section you can create your own custom extracts. By clicking this bubble and then the ‘Click Here to Add/Update Custom Extractor’ you can build your own extract. If you already have

custom extracts, you can use the drop down list to select which one you would like to use.

Advanced Search & Extract Tool

[Step 1](#) | [Step 2](#) | [Step 3](#) | [Step 4](#)

Report Type Selection

Specify data to be extracted from the database:

- ☐ Snapshot Data Sets
- ☐ Worksheet Data Sets
- ☒ Custom Data Sets
- ☐ Cost Report File (MCRX)
- ☐ Cost Report File (PDF)

[Click Here to Add/Update Custom Extractor](#)

Back

Next

To begin a new custom extract first choose the System then select the paper with green + icon.

DATA Extractor - View/Edit My Extract Specifications

System: 2552-10




Specs:




Quick Adds

Name your new custom extract and hit select. The name you have given your custom extract will appear in the Specs drop down list. You will be able to toggle back and forth through your custom lists to add, delete or edit them.

DATA Extractor - View/Edit My Extract Specifications

System: 2552-10 Specs: Manual    **Quick Adds**




Delete Row(s) **Save** **Exit** Add Rows: 1 

No Records Found

****Press tab in last column box to add a copy of the last row.** [Help](#)

Next is to begin adding the specs you wish you have extracted from the cost reports you have selected in Step 2. We have a Quick Adds button that will automatically fill out the worksheet, line and column for a couple of the most commonly extracted data. By clicking on one of these predefined options, a new line below will be created. In the below example the Fiscal Year Begin Request was selected from the Quick Adds button which added S-2 Part I line 20.00 column 1.00 below.

DATA Extractor - View/Edit My Extract Specifications

System: 2552-10 Specs: Manual    **Quick Adds**

Predefined Requests
Click the button for the corresponding request that you want and it will be added to your specifications.


Fiscal Year Begin Request

Fiscal Year End Request

NPR Date Request

Provider Number Request

Report Status Request

Delete Row(s) **Save** **Exit** Add Rows: 1 

<input type="checkbox"/>	Worksheet	Program	Provider	Line	Column
<input type="checkbox"/>	S-2 Part I			20.00	1.00

To request that other data be extracted from the selected reports, select a number of rows you would like to be added from the Add Rows drop down list then press the green + symbol. Note: you can always add more lines and delete any extra lines. Once the lines have been added you can begin to specify the worksheet, lines and columns you would like to be extracted. When you are finished press the Save button and then Exit to go back to Step 3 where you can choose to have your custom extract be extracted.

Step 4 – Is the Extraction page. Here you will give your extraction a name, or you can leave it blank and we will name the file for you. The file can be extracted in a .csv or .xls format.

If your selection is large we will place the extraction in our queue. When your extraction is available you will receive an email letting you know your extraction is ready. The email will also include a link to the extraction. You can also get to your extractions by going to [Account | My Recent Extracts](#).

5 Snapshot Reports

Snapshot Reports have been created to look at key elements of the cost report. **Snapshot 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 2552-96 and 2552-10 **Snapshot 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 Report
IPF PPS Dashboard
Wage Index Report
DSH Summary
GME Summary Report
IME Summary Report
Reimbursement vs. Cost Analysis
Bad Debt Report
SCH/MDH Report
Protested Amounts
HIT Reimbursement Settlement
Hospital Uncompensated & Indigent Care Data(S-10)
Rehab LIP Report

You will find examples of each report in the sections that follow.

A few notes...

1. If you compare our re-created .mcrx 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 **Snapshot 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.

5.1 Single Provider Report Options

Single Provider/Year Reports

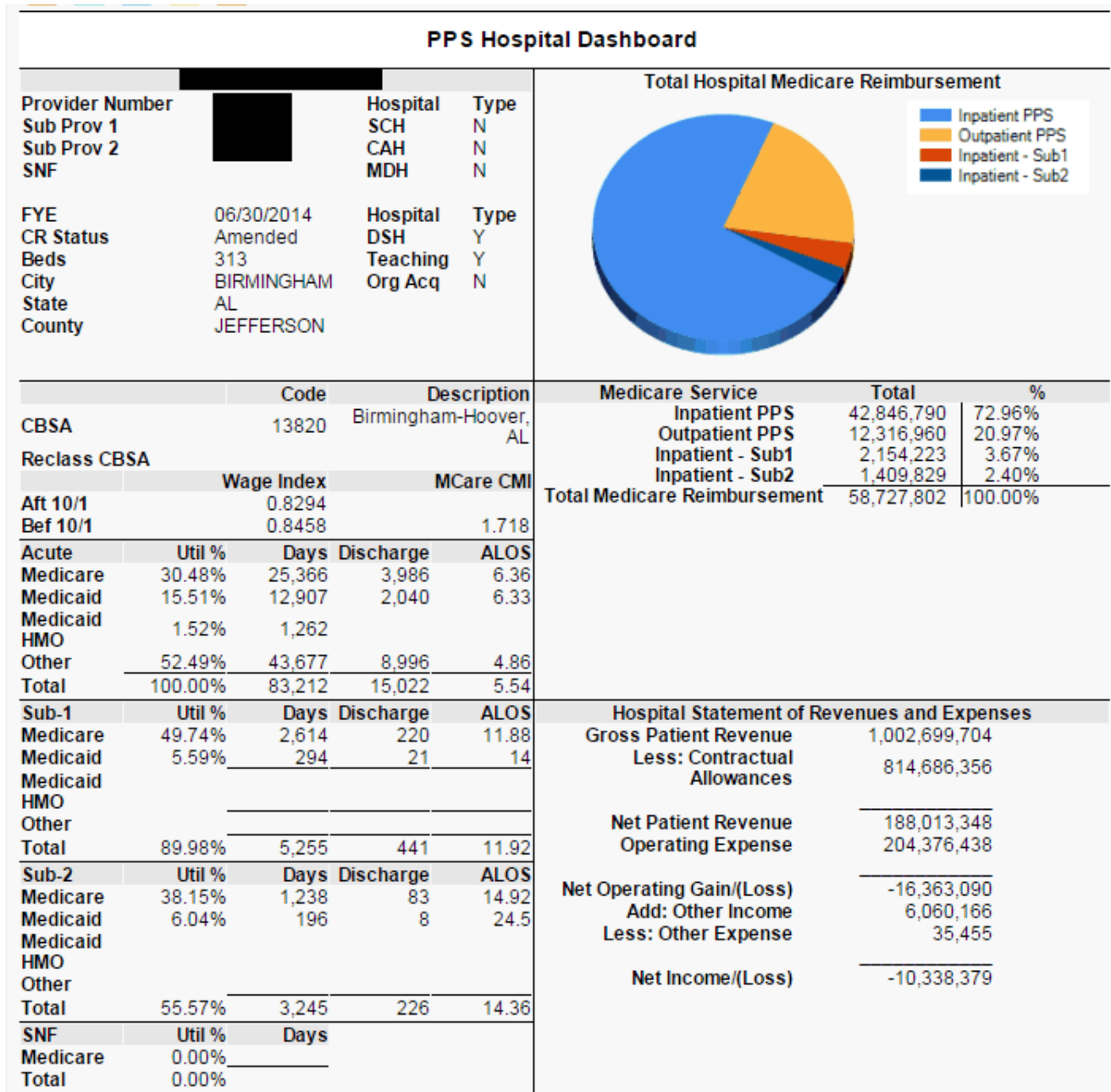
There are various options for the single provider reports. The numbers in the picture below correspond to the numbered items listed below.

The screenshot shows the 'My Provider(s) 2552' interface. At the top right, a 'Reports:' dropdown is set to 'PPS Hospital Dashboard' (7). Below this, the 'My Provider List:' dropdown shows '000000 - HFS Test Provider' (1). To its right is a dropdown for provider lists, currently set to 'All' (2). Below the provider list, there is a 'Sort:' section with radio buttons for '1' (Provider Number), '2' (Name), and 'Primary' (3). To the left of the sort options is a 'Find in Database:' section with a 'Find...' dropdown (4). Below this is a 'Year Range:' dropdown set to '07/01/13-06/30/14' (5). To its right is a 'Status:' dropdown set to 'As Submitted' (6). At the bottom, there are five icons for report formats: PDF (8), XLS (9), SPEC (10), MCR (11), and CR PDF (12).

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 switch between provider lists by clicking the drop down box and selecting the provider list you want.
3. You can sort the provider list to order by Provider Number, Name or by the provider you have listed as the primary provider for that list.
4. If you want to see data for a provider not in your **My Provider List**, click the drop down box and type the provider number or scroll through the list.
5. 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.
6. 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, Settled with Audit, Reopened and Amended. To choose a different status or view the available statuses click the down arrow.
7. If you would like to view a different **Snapshot Report** click the **Reports** drop down box and choose a different **Snapshot Report**. You can also choose to switch to another Snapshot Report by going to the link in the left hand task pane.
8. PDF – The report can be made into a pdf that can be saved or viewed.
9. XLS – Is an **Excel** option. The report can be saved as an Excel worksheet.
10. SPEC – This icon displays the current report's specs, where all the data is coming from. Data comes directly from the cost report, external CMS tables and some values are calculated.
11. MCR – The .mcrx file for the provider you are currently viewing is available to download. This .mcrx can be opened in the HFS software with a Hospital license. This feature is not available for the .mcr 96 systems.
12. CR PDF - The .mcrx file for the provider you are currently viewing is available to download in a .pdf file. This feature is not available for the .mcr 96 systems.

5.1.1 PPS Hospital Dashboard

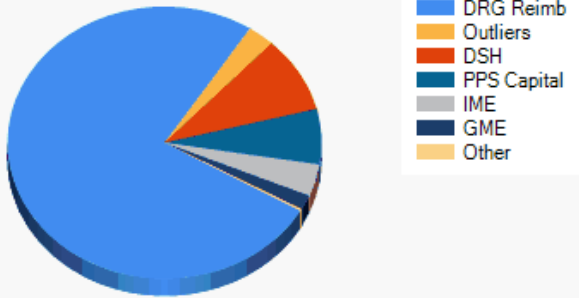
PPS Hospital Dashboard - Single Provider/Year Report



5.1.2 IP PPS Dashboard

IP PPS Dashboard - Single Provider/Year Report

IP PPS Dashboard

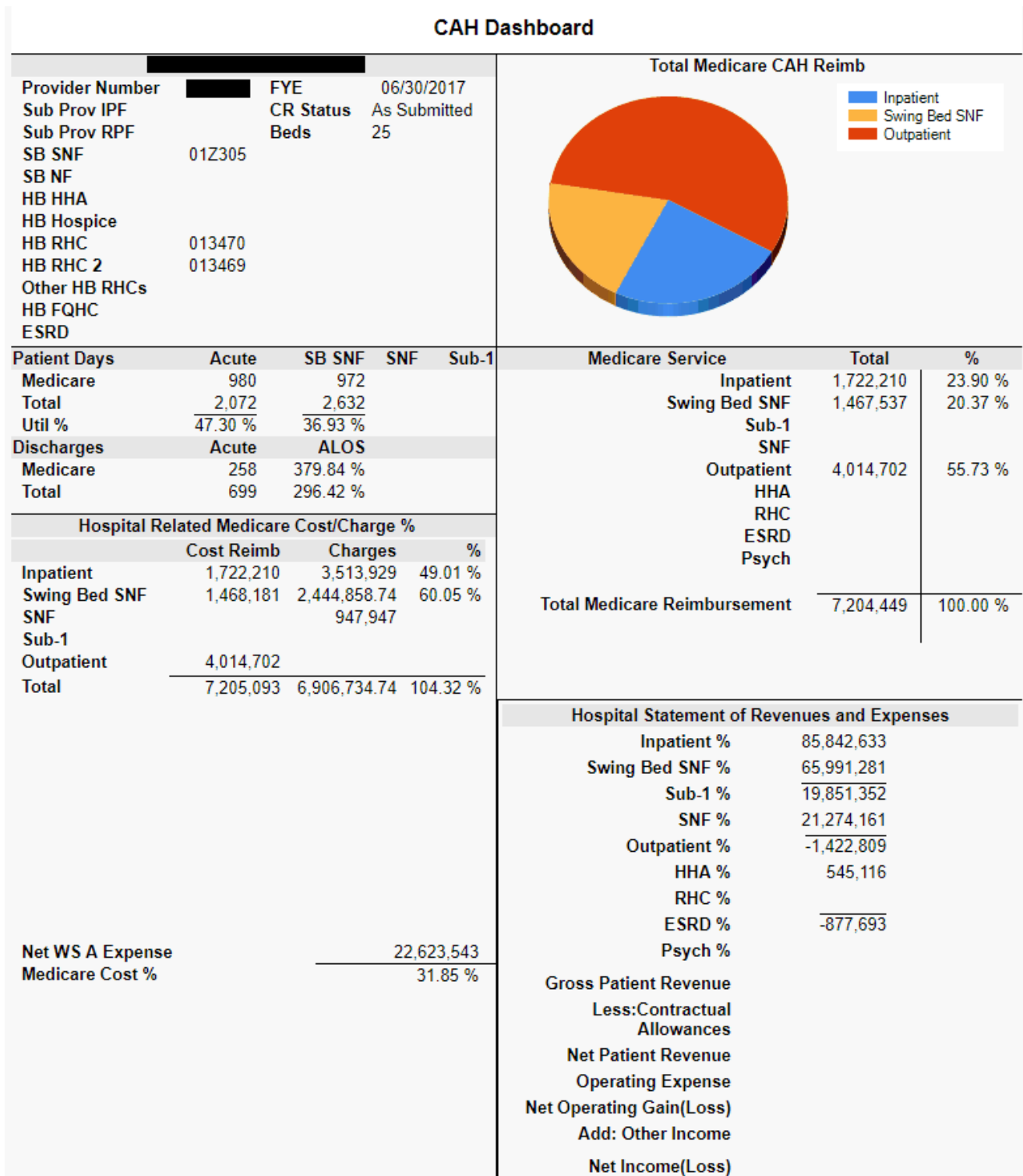
Provider Information				IP Medicare Acute PPS Reimb			
Provider Number		Hospital	Type				
Sub Prov 1		SCH	N				
Sub Prov 2		CAH	N				
SNF		MDH	N				
FYE	06/30/2014	Hospital	Type				
CR Status	Amended	DSH	Y				
Beds	313	Teaching	Y				
City	BIRMINGHAM	Org Acq	N				
State	AL						
County	JEFFERSON						
		Code	Description				
CBSA		13820	Birmingham-Hoover, AL				
Reclass CBSA							
	Wage Index	MCare CMI					
Aft 10/1	0.8294						
Bef 10/1	0.8458	1.718					
Acute	Util %	Days	Discharge	ALOS			
Medicare	30.48%	25,366	3,986	6.36			
Medicaid	15.51%	12,907	2,040	6.33			
Medicaid HMO	1.52%	1,262					
Other	52.49%	43,677	8,996	4.86			
Total	100.00%	83,212	15,022	5.54			
Sub-1	Util %	Days	Discharge	ALOS			
Medicare	49.74%	2,614	220	11.88			
Medicaid	5.59%	294	21	14			
Medicaid HMO							
Other							
Total	89.98%	5,255	441	11.92			
Sub-2	Util %	Days	Discharge	ALOS			
Medicare	38.15%	1,238	83	14.92			
Medicaid	6.04%	196	8	24.5			
Medicaid HMO							
Other							
Total	55.57%	3,245	226	14.36			
SNF	Util %	Days					
Medicare	0.00%						
Total	0.00%						

Medicare IP Service			Total	%
DRG Reimb			32,371,558	76.16%
Outliers			1,183,272	2.78%
DSH			3,866,427	9.10%
PPS Capital			2,814,466	6.62%
IME			1,616,344	3.80%
GME			745,283	1.75%
Other			-93,854	-0.22%
Total IP Service Costs			42,503,496	100.00%

Hospital Statement of Revenues and Expenses		
Gross Patient Revenue	1,002,699,704	
Less: Contractual Allowances	814,686,356	
Net Patient Revenue	188,013,348	
Operating Expense	204,376,438	
Net Operating Gain(Loss)	-16,363,090	
Add: Other Income	6,060,166	
Less: Other Expense	35,455	
Net Income(Loss)	-10,338,379	

5.1.3 CAH Dashboard

CAH Dashboard - Single Provider/Year Report



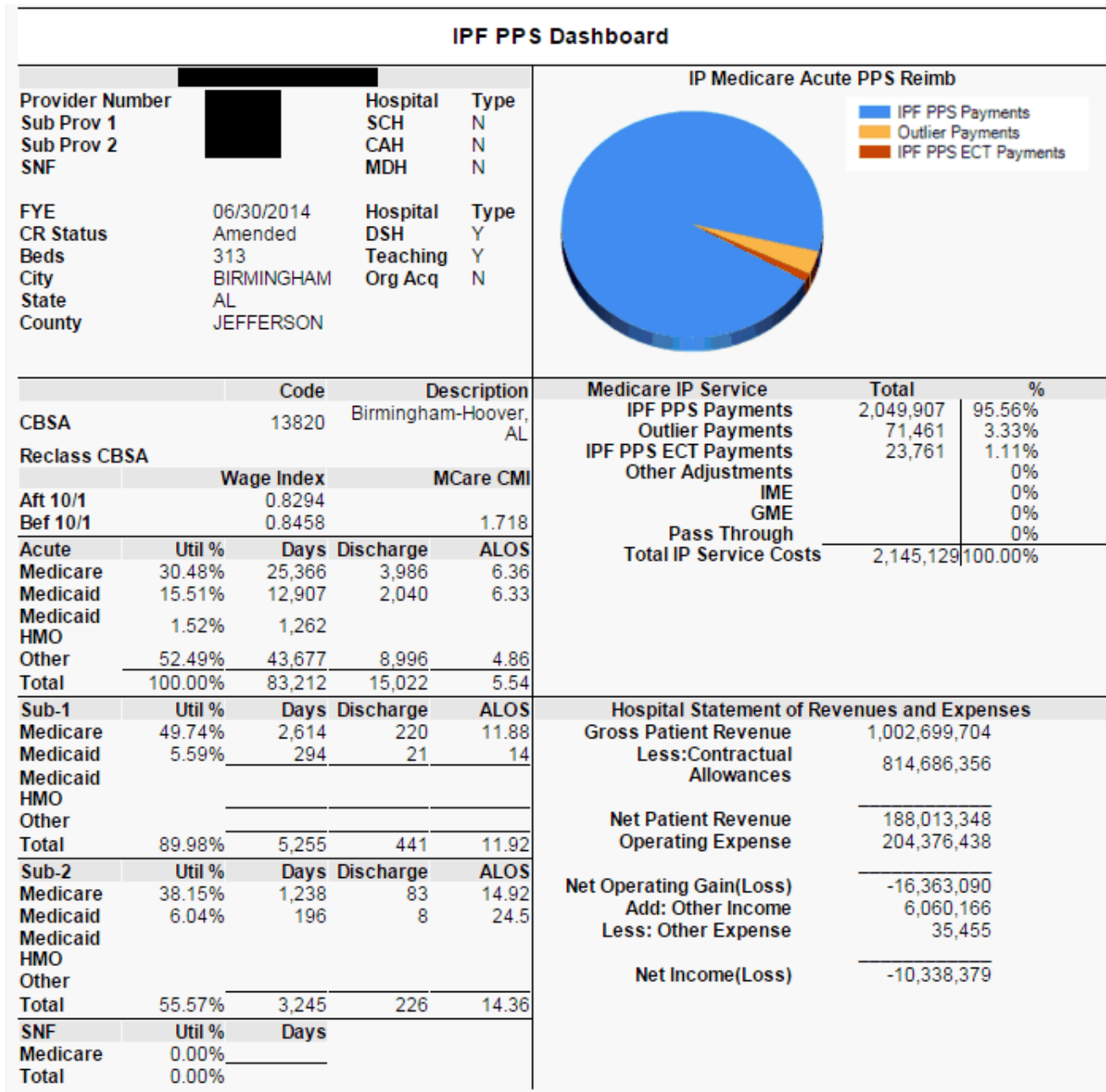
5.1.4 Balance Sheet Report

Balance Sheet Report - Single Provider/Year Report

Balance Sheet									
	General Fund	Special Purpose Fund	Endowment Fund	Plant Fund		General Fund	Special Purpose Fund	Endowment Fund	Plant Fund
ASSETS					LIABILITIES AND FUND BALANCES				
Current Assets					Current Liabilities				
1	Cash on hand in banks	1,364,704			37	Accounts payable	57,246,530		
2	Temporary investments				38	Salaries, wages, and fees payable	11,775,138		
3	Notes receivable				39	Payroll taxes payable	5,751,234		
4	Account receivable	272,699,529			40	Notes and loans payable (short term)	6,587,277		
5	Other receivable	8,697,471			41	Deferred income			
6	Allow for uncollectible notes and AR	-167,267,952			42	Accelerated payments			
7	Inventory	7,525,678			43	Due to other funds			
8	Prepaid expenses	8,200,971			44	Other current liabilities			
9	Other current assets				45	Total current liab (sum of lns 37 thru 44)	81,360,179		
10	Due from other funds				Long-Term Liabilities				
11	Total current assets (sum of lines 1-10)	131,220,401			46	Mortgage payable	48,985,424		
Fixed Assets					47	Notes payable			
12	Land	13,727,994			48	Unsecured loans			
13	Land improvements	12,014,963			49	Other long term liab	106,484,120		
14	Accumulated depreciation	-6,812,260			50	Total long term liab (sum of lines 46 - 49)	155,469,544		
15	Buildings	249,676,388			51	Total liab (sum of lines 45 and 50)	236,829,723		
16	Accumulated depreciation	-145,458,130			Capital Accounts				
17	Leasehold improvements	14,195,731			52	General fund balance	342,211,817		
18	Accumulated depreciation	-12,242,889			53	Specific purpose fund			
19	Fixed equipment	88,013,869				Donor created-			
20	Accumulated depreciation	-74,729,389							
21	Automobiles and trucks								
22	Accumulated								

5.1.5 IPF PPS Dashboard

IPF PPS Dashboard - Single Provider/Year Report



My Provider(s) 2552 7 Reports: Wage Index Report

→ My Provider List: 000000 - HFS Test Provider 1 All 2

OR 3 Sort: ☐ 1 ☐ 2 ☒ Primary

4 Find in Database: Find...

- 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.

Wage Data Snapshot - Multiple Years/Hospitals

10 PDF 11 XLS 12 SPEC

FYE

Cost Report Status

CBSA

	000000 - HFS Test Provider	000000 - HFS Test Provider	000000 - HFS Test Provider	000000 - HFS Test Provider	
FYE	07/01/13-06/30/14	07/01/12-06/30/13	07/01/11-06/30/12	07/01/10-06/30/11	
Cost Report Status	As Submitted 1	As Submitted 1	Settled without Audi	Amended 1	
	8 Available MCR 9 Available PDF	8 Available MCR 9 Available PDF	8 Available MCR 9 Available PDF	8 Available MCR 9 Available PDF	
CBSA	99902	99902	99902	99902	
Row	Part II - WAGE DATA	Hosp/FYE -1	Hosp/FYE -2	Hosp/FYE -3	Hosp/FYE -4
Salaries					
L.1	Total Salaries	34,132,767	33,659,589	33,521,833	31,773,793
L.22.01	A & G Under Contract	136,011	249,223	598,619	635,146
L.26.01	Housekeeping Under Contract	0	0	0	0
	Distress Under				

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 switch between provider lists by clicking the drop down box and selecting the provider list you want.
3. You can sort the provider list to order by Provider Number, Name or by the provider you have listed as the primary provider for that list.
4. If you want to see data for a provider not in your My Provider List, click the drop down box and type the provider number or scroll through the list.
5. 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.
6. 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.
7. If you would like to view a different Snapshot Report click the Reports drop down box and choose a different Snapshot Report.
8. Available MCR - The .mcx file for the provider you are currently viewing is available to download. This feature is not available for the .mcr 96 systems. This .mcx can be opened in the HFS software with a Hospital license.
9. Available PDF - The .mcx file for the provider you are currently viewing is available to download in a

.pdf file. This feature is not available for the .mcr 96 systems.




10. PDF – The report can be made into a pdf that can be saved or viewed.

11. XLS – Is an Excel option. The report can be saved as an Excel worksheet.

12. SPEC – This icon displays the current report's specs, where all the data is coming from. Data comes directly from the cost report, external CMS tables and some values are calculated.

5.2.1 Wage Index Report

Wage Index Report - Comparison

Wage Data Snapshot - Multiple Years/Hospitals					
  					
<input type="checkbox"/> Labels map/raw data					
FYE	01/01/16-12/31/16 ▼	01/01/15-12/31/15 ▼	01/01/14-12/31/14 ▼	01/01/13-12/31/13 ▼	
Cost Report Status	As Submitted ▼	Amended 1 ▼	As Submitted ▼	As Submitted ▼	
	Available MCR	Available MCR	Available MCR	Available MCR	
	Available PDF	Available PDF	Available PDF	Available PDF	
CBSA	33460	33460	33460	33460	
Line	WAGE DATA Salary (S-3, Part II, column 4)	Hosp/FYE -1	Hosp/FYE -2	Hosp/FYE -3	Hosp/FYE -4
1	Total Salaries	363,993,214	341,221,029	308,437,281	296,514,553
28	A&G Under Contract	161,909	42,094		
33	Housekeeping Under Contract				
35	Dietary Under Contract				
	Salary - Paid Hours (S-3, Part II, column 5)				
1	Total Salaries	8,548,988	8,007,364	7,522,592	7,437,591
28	A&G Under Contract	1,246	360		
33	Housekeeping Under Contract				
35	Dietary Under Contract				
	Salary - Average Hourly Wage (AHW) (S-3, Part II, column 6)				
1	Total Salaries	42.58	42.61	41	39.87
28	A&G Under Contract	129.94	116.93		
33	Housekeeping Under Contract				
35	Dietary Under Contract				
	Other Wage & Related - Costs (S-3, Part II, column 4)				
11	Contract Labor	9,790,825	7,418,698	4,453,042	2,281,111
12	Mgmt & Sup- Svc Under Contract				
13	Contract Labor: Physician Part A	326,156			
14	Home Office		320,614	264,629	311,683
15	Home Office: Physician Part A				
18	Contract Phys Part A				
	Other Wage & Related - Hours (S-3, Part II, column 5)				

5.2.2 DSH Summary

DSH Summary - Comparison

DSH Summary


☐ Labels map/raw data

FYE	01/01/16-12/31/16	01/01/15-12/31/15	01/01/14-12/31/14	01/01/13-12/31/13
Cost Report Status	As Submitted	Amended 1	As Submitted	As Submitted
	Available MCR Available PDF	Available MCR Available PDF	Available MCR Available PDF	Available MCR Available PDF
CBSA	33460	33460	33460	33460
Bed Days/# of Days in CR FY	322.69	353.09	352.98	384.39
DRG Reimbursement	66,694,000	59,877,208	54,469,109	58,564,349
DSH Total %	32.95 %	32.61 %	30.05 %	30.48 %
DSH Allowable %	16.40 %	16.41 %	14.33 %	14.38 %
Old DSH Entitlement	2,734,454	2,456,463	1,951,356	6,901,422
DSH Uncompensated Care	3,996,222	4,740,594	5,278,152	1,358,044
Total DSH Entitlement	6,730,676	7,197,057	7,229,508	8,259,466
Capital PPS Reimb	5,355,488	4,784,651	4,346,387	4,631,490
Capital DSH Allow %	6.90 %	6.82 %	6.28 %	6.36 %
Capital DSH Entitlement	369,529	326,313	272,953	294,563
Medicaid Days				
In-State Paid	5,816	5,439	5,138	6,613
In-State Eligible	1,276	1,549	1,188	1,157
Out-of State Paid	97	397	152	45
Out-of State Eligible				
HMO	12,990	11,050	10,116	9,930
Other				
Total	20,179	18,435	16,594	17,745
Total Days				
Acute Hospital Days	78,334	72,520	70,841	74,592
Observation Bed Days - Admitted	6,695	6,538	6,536	4,577
Employee Discount Days				
Labor Room Days				
Total Hospital Days - DSH	78,334	72,520	70,841	74,592
Calculated Medicaid %	25.76 %	25.42 %	23.42 %	23.79 %
Cost report Medicaid %	25.45 %	25.17 %	23.15 %	23.58 %
SSI %	7.50 %	7.44 %	6.90 %	6.90 %
Total DSH %	32.95 %	32.61 %	30.05 %	30.48 %
Allowable DSH %	16.40 %	16.41 %	14.33 %	14.38 %
Allowable Capital DSH %	6.90 %	6.82 %	6.28 %	6.36 %
Percentage Change Prior Year				
Total Medicaid Days %	8.64 %	9.99 %	-6.94 %	
Total Hospital Days - DSH %	1.32 %	7.87 %	-1.58 %	
Medicaid %	0.80 %	7.26 %		
SSI %	1.03 %	7.85 %	-1.43 %	
Total DSH %	-0.06 %	12.68 %	-0.35 %	
Allowable DSH %	1.16 %	7.92 %	-1.27 %	

5.2.3 GME Summary Report

GME Summary Report- Comparison

GME Summary Report


☐ Labels map/raw data

FYE	07/01/16-06/30/17	07/01/15-06/30/16	07/01/14-06/30/15	07/01/13-06/30/14
Cost Report Status	As Submitted	As Submitted	Amended 1	As Submitted
	Available MCR Available PDF	Available MCR Available PDF	Available MCR Available PDF	Available MCR Available PDF
Teaching Hospital Indicator	Y	Y	Y	Y
Base Year Unweighted FTE Cap	36.88	36.88	36.88	36.88
Redist. Cap Increase				
Affiliation Agree. Dist				
FTE Adjustment Cap	72.7	72.7	35.88	35.88
CY Unweighted FTEs	59.81	36.27	35.37	35.57
CY Allowable FTEs	59.81	36.27	35.37	35.57
CY Wgt'd FTE-Primary	59.81	36.27	35.37	35.57
CY Wgt'd FTE-Other				
CY Wgt'd FTE-Total	59.81	36.27	35.37	35.57
CY Wgt'd Allowed - Primary	59.81	36.27	35.37	35.57
CY Wgt'd Allowed - Other				
CY Wgt'd Allowed - Total	59.81	36.27	35.37	35.57
CY Wgt'd Dental/Podiatry FTEs				
CY Adjusted Allowed -Other				
Primary Care GME Costs				
CY Allowable FTE	59.81	36.27	35.37	35.57
PY Allowable FTE	59.06	35.37	35.57	35.32
2 Yr Allowable FTE	59.57	35.57	35.32	35.88
3 Yr Rolling Avg FTE	59.48	35.74	35.42	35.59
Add: Adj for New Program		22.78	24.19	23.52
Add: Adj for Displaced Res				
Adjusted 3 Yr Rolling Avg FTE	59.48	58.52	59.61	59.11
Per Resident Amount	83,536.32	81,666.17	80,552.79	80,551.76
Approved Resident Costs	4,968,740	4,779,104	4,801,752	4,761,415
Other GME Costs				
CY Allowable FTE				
PY Allowable FTE				
2 Yr Allowable FTE				
3 Yr Rolling Avg FTE				
Add: Adj for New Program				
Add: Adj for Displaced Res				
Adjusted 3 Yr Rolling Avg FTE				
Per Resident FTE Limit			80,552.79	
Approved Resident Costs				
Total Approved Resident Costs	4,968,740	4,779,104	4,801,752	4,761,415

5.2.4 IME Summary Report

IME Summary Report- Comparison




IME Summary Report


☐ Labels map/raw data

FYE	07/01/16-06/30/17 ▼	07/01/15-06/30/16 ▼	07/01/14-06/30/15 ▼	07/01/13-06/30/14 ▼
Cost Report Status	As Submitted ▼	As Submitted ▼	Amended 1 ▼	As Submitted ▼
	<i>Available MCR</i> <i>Available PDF</i>	<i>Available MCR</i> <i>Available PDF</i>	<i>Available MCR</i> <i>Available PDF</i>	<i>Available MCR</i> <i>Available PDF</i>
Teaching Hospital Indicator	Y	Y	Y	Y
Bed Days/# of Days in CR FY	821.23	819.6	805.1	790.11
Base Year FTE Cap	26.83	26.83	26.83	26.83
Redistribution Cap	52.43	52.43	26.83	26.83
CY Actual IR FTEs	58.73	35.27	34.42	28.91
Dental Prog IR FTEs				
CY Allowable I&R FTEs	52.43	35.27	26.83	
PY Allowable I&R FTEs	52.43	34.42	34.65	26.83
2 Yr Allowable I&R FTEs	52.43	34.65	34.23	34.23
3 Yr Avg Allowable I&R FTEs	52.43	34.78	31.9	36.05
CY I&R to Bed Ratio	.06	.07	.07	32.37
PY I&R to Bed Ratio	.06	.06	.07	.07
Total IME Payments	4,792,755	4,904,650	5,871,175	.06
Total IME Managed	991,871	1,058,636		5,221,280
DRG Payments				
Before 10/1	36,128,923	35,163,852	32,721,405	33,141,201
On or After 10/1	103,748,351	107,695,589	106,743,116	101,179,731
On or After 1/1				
Model 4 BPCI for discharges	59.57	35.57	35.32	35.88
Occurring Before October 1				
Total weighted resident FTE count				
From 4/01 to 9/01				
DRG Reimbursement Total	139,877,274	142,859,441	139,464,521	134,320,932
Managed Care Simulated				
Before 10/1				
On or after 10/1 & Before 1/1				
On or After 1/1 & Before 4/1 to 10/1				
Additional Received/Receivable				
From 4/01 to 9/01				
Managed Care Simulated Payments	27,316,759	30,835,248	25,507,104	21,673,213
Capital IME Reimbursements				
Capital hosp-spec rate payments				
Capital DRG (non outlier)	11,144,017		11,001,759	10,566,136
Capital DRG prior to 10/1/97				
Capital DRG after 10/1/97				
IP Days divided by CR period days	641.17		590.88	553.78
Number of I&R	58.73		62.27	57.97
IME %	.05		.06	.06
IME adjustment	611,807		607,297	604,383




5.2.5 Reimbursement vs. Cost Analysis

Reimbursement vs. Cost Analysis - Comparison

Reim vs. Cost Analysis Report				
  				
<input type="checkbox"/> Labels map/raw data				
FYE	07/01/16-06/30/17 ▼	07/01/15-06/30/16 ▼	07/01/14-06/30/15 ▼	07/01/13-06/30/14 ▼
Cost Report Status	As Submitted ▼	As Submitted ▼	Amended 1 ▼	As Submitted ▼
	Available MCR Available PDF	Available MCR Available PDF	Available MCR Available PDF	Available MCR Available PDF
Inpatient Medicare				
Acute Reimb	177,736,062	168,518,832	179,080,183	174,674,456
Acute Costs	186,677,669	182,090,937	172,321,164	163,899,990
% of Reimb to Costs	.95	.93	1.04	1.07
CMI On/After 10/1			1.8520	1.8759
CMI Before 10/1		1.8520	1.8759	1.9224
Wage Index On/After 10/1	0.8417	0.8417	0.8417	0.8417
Wage Index Before 10/1	0.8417	0.8417	0.8417	0.8417
Percentage Change PY				
CMI On/After 10/1 %	-100.00 %	-100.00 %	-1.27 %	
CMI Before 10/1 %	-100.00 %	-1.27 %	-2.42 %	
Wage Index On/After 10/1 %				
Wage Index Before 10/1 %				
Medicare Days	85,333	86,617	84,375	80,257
Medicare Discharges	15,495	15,923	15,555	14,846
ALOS	5.51	5.44	5.42	5.41
Per-Diem Analysis				
Medicare Reimb	2,082.85	1,945.56	2,122.43	2,176.44
Medicare Cost	2,187.64	2,102.25	2,042.32	2,042.19
Gain/(Loss)	-104.78	-156.69	80.11	134.25
Percentage Change PY				
Medicare Reimb/Day	7.06 %	-8.33 %	-2.48 %	
Medicare Cost/Day	4.06 %	2.93 %	0.01 %	
Gain/(Loss)/Day	-33.13 %	-295.60 %	-40.33 %	

5.2.6 Bad Debt Report

Bad Debt Report - Comparison

Bad Debt Report				
				
FYE	07/01/13-06/30/14 ▼	07/01/12-06/30/13 ▼	07/01/11-06/30/12 ▼	07/01/10-06/30/11 ▼
Cost Report Status	Amended 1 ▼	Amended 1 ▼	Amended 1 ▼	As Submitted 1 ▼
	Available MCR	Available MCR	Available MCR	Available MCR
	Available PDF	Available PDF	Available PDF	Available PDF
FYB	07/01/2013	07/01/2012	07/01/2011	07/01/2010
FYE	06/30/2014	06/30/2013	06/30/2012	06/30/2011
NPR				
FI Received On				
Status	Amended	Amended	Amended	As Submitted
Provider Number				
Provider Name				
Subprovider Numbers				
Subprovider Numbers2				
Bad Debt Claimed(IP)	542,134	425,262	481,501	91,224
Dual Eligible Days(IP)	72,256		15,582	3,410
Bad Debt Adjusted (IP)	343,294	296,297	335,139	62,317
Bad Debt Claimed(OP)	298,732	397,032	481,011	232,363
Dual Eligible Days(OP)	140,880		207,168	189,473
Bad Debt Adjusted (OP)	194,176	277,922	336,708	162,654
Bad Debt Claimed(Hospital)	840,866	822,294	962,512	323,587
Bad Debt Adjusted(Hospital)	537,470	574,219	671,847	224,971
Dual Eligible Days(Hospital)	213,136		222,750	192,883
Bad Debt Claimed (Sub I)	13,990		1,132	
Bad Debt Adjusted (Sub I)	9,094		792	
Dual Eligible days (Sub I)			1,132	
Bad Debt Claimed (Sub II)		1,981	1,599	2,200
Bad Debt Adjusted (Sub II)		1,387	1,119	1,540
Dual Eligible days (Sub II)				

5.2.7 SCH/MDH Report

SCH/MDH Report - Comparison

SCH/MDH Report

PDF

Download

SPEC

☐ Labels map/raw data

FYE

07/01/16-06/30/17

07/01/15-06/30/16

07/01/14-06/30/15

07/01/13-06/30/14

Cost Report Status

As Submitted

As Submitted

As Submitted

Settled without Aud

Available MCR
Available PDF

Available MCR
Available PDF

Available MCR
Available PDF

Available MCR
Available PDF

Inpatient Medicare

Federal PPS DRG Payments

Hospital Specific Payments

Acute Care Reimbursement

Acute Care Costs

Net Margin/(Loss)

% of Reimb to Costs

24,199,998

23,085,270

22,702,487

21,124,215

31,211,969

28,465,616

27,328,404

25,411,720

31,211,969

28,465,616

27,328,404

25,411,720

24,050,912

24,905,969

22,917,851

20,933,120

7,161,057

3,559,647

4,410,553

4,478,600

1.3

1.14

1.19

1.21

Utilization Analysis

Medicare Discharges

Total Discharges

Medicare Utilization

% Change in Medicare Discharges

% Change in Total Discharges

% Change in Medicare Utilization

3,383

3,295

3,134

2,882

7,807

7,495

6,893

6,387

.43

.44

.45

.45

2.67 %

5.14 %

8.74 %

4.16 %

8.73 %

7.92 %




-1.43 %

-3.32 %

0.78 %




5.2.8 Protested Amounts

Protested Amounts - Comparison

						
FYE	07/01/13-06/30/14 ▾	07/01/12-06/30/13 ▾	07/01/11-06/30/12 ▾	07/01/10-06/30/11 ▾		
Cost Report Status	As Submitted 1 ▾	Settled without Au ▾	Settled without Au ▾	As Submitted 1 ▾		
	Available MCR Available PDF	Available MCR Available PDF	Available MCR Available PDF	Available MCR Available PDF		
Protested Amounts						
IP Part A	15,620,412	0	0	4,714,114		
OP Part B	335,429	0	0	30,000		
IP (Sub 1)	0	0	0	0		
OP (Sub 1)	0	0	0	0		
IP (Sub 2)	856,409	0	0	282,030		
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		




5.2.9 HIT Reimbursement Settlement

HIT Reimbursement Settlement - Comparison

HIT Reimbursement Settlement Report				
  				
<input type="checkbox"/> Labels map/raw data				
FYE	07/01/16-06/30/17 ▼	07/01/15-06/30/16 ▼	07/01/14-06/30/15 ▼	07/01/13-06/30/14 ▼
Cost Report Status	As Submitted ▼	As Submitted ▼	As Submitted ▼	Settled without Aud ▼
	Available MCR Available PDF	Available MCR Available PDF	Available MCR Available PDF	Available MCR Available PDF
TO BE COMPLETED BY CONTRACTOR FOR NON STANDARD COST REPORTS HEALTH INFORMATION TECHNOLOGY DATA COLLECTION AND CALCULATION				
Total Hospital Discharge	7,807	7,495	6,893	6,387
Medicare Days	13,795	14,138	13,190	11,451
Medicare HMO days	3,799	3,361	2,704	2,549
Total Inpatient Days	27,219	27,014	24,053	21,682
Total Hospital Charges	481,832,147	457,059,596	399,861,055	365,361,707
Total Hospital Charity Care Charges	7,155,332	6,292,093	6,810,720	7,699,794
CAH only - Reasonable cost incurred for the purch of certified HIT technology				
Calculation of the HIT incentive payment			529,156	1,005,099
INPATIENT HOSPITAL SERVICES UNDER PPS & CAH				
Initial/interim HIT payment adjustment			491,378	1,032,055
Other Adjustment				-49,298
Balance due provider (line 8 minus line 30 and line 31)			27,195	2,240
CONTRACTOR OVERRIDES				
Override of HIT payment				
Health Information Technology (HIT) incentive in the American Recovery and Reinvestment Act				
Is this provider a meaningful user?	Y	Y	Y	Y
If this provider is a CAH and is a meaningful user, the reasonable cost incurred for the HIT assets is:				
If this provider is a meaningful user and is not a CAH, the transition factor is:	9.99	9.99	.25	.5




5.2.10 Hospital Uncompensated & Indigent Care Data(S-10)

Hospital Uncompensated & Indigent Care Data(S-10) - Comparison

Hospital Uncompensated & Indigent Care Data (S-10)				
  				
<input type="checkbox"/> Labels map/raw data				
FYE	07/01/16-06/30/17 ▼	07/01/15-06/30/16 ▼	07/01/14-06/30/15 ▼	07/01/13-06/30/14 ▼
Cost Report Status	As Submitted ▼	As Submitted ▼	As Submitted ▼	Settled without Aud ▼
	Available MCR Available PDF	Available MCR Available PDF	Available MCR Available PDF	Available MCR Available PDF
HCRIS Creation Date	12/21/2017	11/14/2017	11/10/2016	05/09/2016
NPR				05/10/2016
Uncompensated & Indigent Gross Charges				
Medicaid	47,325,731	44,761,605	42,326,366	33,561,469
SCHIP				
State or Local Indigent				
Charity Care	7,155,332	6,292,093	6,810,720	7,699,794
Bad Debts (net of Mcare)	32,986,294	27,902,443		21,906,429
Total Gross Charges	87,467,357	78,956,141	72,118,483	63,167,692
Cost to Charge Ratio	0.197128	0.208967	0.224884	0.243897
Uncompensated & Indigent Gross Costs				
Medicaid	9,329,227	9,353,698	9,518,522	8,185,542
SCHIP				
State or Local Indigent				
Charity Care	1,410,516	1,314,840	1,531,622	1,877,957
Bad Debts (net of Mcare)	6,801,865	6,110,931	5,168,148	5,342,912
Total Costs	17,541,608	16,779,469	16,218,292	15,406,411
Net Revenues & Partial Payments Received				
Medicaid	5,191,851	5,213,704	5,061,847	4,281,352
SCHIP				
State or Local Indigent				
Charity Care				
Total Net Revenues Payments Received	5,191,851	5,213,704	5,061,847	4,281,352
Unreimbursed & Uncompensated Care Costs				
Medicaid		1,123,156	1,528,872	1,204,417
SCHIP				
State or Local Indigent				
Charity Care	1,410,516	1,314,840	1,531,622	1,877,957
Bad Debts Expense - Non-Medicare	6,801,865	6,110,931	5,168,148	5,342,912
Total Costs	8,212,381	8,548,927	8,228,642	8,425,286
Medicare DSH Factor 3 Basis (CMS Considering)				
Charity Care Costs	1,410,516	1,314,840	1,531,622	1,877,957
Bad Debts Expense - Non-Medicare	6,801,865	6,110,931	5,168,148	5,342,912
Total Uncompensated Care Costs - Factor 3	8,212,381	7,425,771	6,699,770	7,220,869

5.2.11 Rehab LIP Report





























Rehab LIP Report - Comparison

Rehab LIP Report				
  				
<input type="checkbox"/> Labels map/raw data				
FYE	07/01/16-06/30/17 ▼	07/01/15-06/30/16 ▼	07/01/14-06/30/15 ▼	07/01/13-06/30/14 ▼
Cost Report Status	As Submitted ▼	As Submitted ▼	Amended 1 ▼	Amended 1 ▼
	Available MCR Available PDF	Available MCR Available PDF	Available MCR Available PDF	Available MCR Available PDF
Provider Number				
Provider Name				
FYB	07/01/2016	07/01/2015	07/01/2014	07/01/2013
FYE	06/30/2017	06/30/2016	06/30/2015	06/30/2014
HCRIS Create Date				
NPR				
CR Status	As Submitted	As Submitted	Amended	Amended
CBSA	13820	13820	13820	13820
IRF Bed Number	16	16	16	16
Net Federal PPS Pay Before 10/1	1,982,921	1,927,743	1,730,985	300,154
Net Federal PPS Pay After 10/1				1,045,305
Total PPS Payments	1,982,921	1,927,743	1,730,985	1,345,459
LIP Payments Before 10/1	80,110	28,916	39,813	13,567
LIP Payments After 10/1				32,300
Total LIP Payments	80,110	28,916	39,813	13,567
Medicare SSI Ratio (IRF)	0.0135			0.0261
Medicaid Ratio	0.1199	0.0493	0.0747	0.0752
Total LIP Ratio	0.1199	0.0493	0.0747	0.0752
LIP Payment Ratio				1.2871
Medicaid - In-State Paid		36	127	
Medicaid - In-State Eligible	514	168	142	244
Medicaid - Out-of-State Paid				
Medicaid - Out-of-State Eligible				
Medicaid - HMO				
Medicaid - Other				
Medicaid - Total	514	204	269	244
Total IRF Days	4,287	4,134	3,600	3,245
Calculated Medicaid %	11.99 %	4.93 %	7.47 %	7.52 %

6 Available Facility Reports

You can view all the available reports in the database for an individual provider by selecting the **Available Facility Reports** link. This will show reports from the 2552-96 and 2552-10 databases. All reports that are in the HFS database will be found here, showing one provider at a time. These reports are sorted by the HCRIS Creation Date showing the most recent at the top. Reports added in the previous quarterly release will be marked with 'New' in the File Flag column.

MCR and PDF versions of the cost report are available for all 2552-10 cost report that are considered to be a Full cost report. Low/No reports will not be available for the MCR and PDF options.

Available Reports for 2552 50 reports available for provider [REDACTED]									
Fiscal Year Begin	Fiscal Year End	Status	NPR	HCRIS Creation Date	Utilization	MCR	PDF	ECR	File Flags
07/01/2016	06/30/2017	As Submitted		12/14/2017	Full				
07/01/2015	06/30/2016	As Submitted		11/14/2017	Full				
07/01/2015	06/30/2016	As Submitted		12/13/2016	Full				
07/01/2014	06/30/2015	Amended 1		11/10/2016	Full				
07/01/2014	06/30/2015	Amended 1		09/12/2016	Full				
07/01/2014	06/30/2015	As Submitted		12/15/2015	Full				
07/01/2013	06/30/2014	Settled without Audit	07/27/2017	07/22/2017	Full				

7 Tools

7.1 Multi Facility Comparisons

This report tool compares up to 4 providers of your choice; comparing the data from any of the Snapshot Reports.

To use this report select 1-4 providers from the results area. If more than 4 providers are selected at a time, the first 4 providers will be the ones that will be selected to compare. To add providers to be compared use the Provider Search filter on the left side pane of the screen. the results of this filter will be shown below the selected providers area. Click the Add button to add the provider to the group to be compared. To remove a selected provider, click on the provider's name where it is displayed in the Providers Selected row.

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 ▼

My Provider List:

▼

☐ Only new reports

Report Status:

▼

City:

▼

State:

▼

Type of Hospital:

▼

Provider Type:

▼

Type of Control:

▼

MAC#:

▼

CBSA:

▼

Bed Size Range:

▼ to ▼

Organ:

▼

DSH:

▼

Teaching:

▼

CAH:

▼

SCH/

▼

MDH:

▼

Area:

▼

Step 1 | Step 2**Multi Facility Comparison Report - Provider Selection**

This is Step 1 of the Multi Facility Comparison Report. This report can compare up to 4 providers.

- The Selection(s) below is from My Provider List.
- Use the left hand task pane to filter to a group or individual providers then click the Submit button at the top or bottom of the pane.
- The comparison screen (next) will allow you to select fiscal year and Report Status.

Providers selected:

010005	010001	(empty)	(empty)
MARSHALL MEDICAL CENTER - SOUTH	SOUTHEAST ALABAMA MEDICAL CENTER		

3,216 records found in My Provider list.

Sort By: Provider Name | Provider Number | Status | FYB | FYE | City | State

MAC# | Type of Hospital | Provider Type | CBSA | Beds | Organ | DSH | Teaching | CAH | SCH | Area | PDF

		PDF
	010001 SOUTHEAST ALABAMA MEDICAL CENTER Status: As Submitted Fiscal Year: 10/01/2015-09/30/2016 City: DOTHAN State: AL Type of Hospital: General Short Term Provider Type: All Type of Control: MAC#: 10001 CBSA: 99901 Beds: 387 Organ: N DSH: Y Teaching: N CAH: N SCH/MDH: Area: Rural Utilization: Full	DOWNLOAD
	010001 SOUTHEAST ALABAMA MEDICAL CENTER Status: As Submitted Fiscal Year: 10/01/2015-09/30/2016 City: DOTHAN State: AL Type of Hospital: General Short Term Provider Type: All Type of Control: MAC#: 10001 CBSA: 99901 Beds: 387 Organ: N DSH: Y Teaching: N CAH: N SCH/MDH: Area: Rural Utilization: Full	DOWNLOAD
	010004 NORTH JACKSON HOSPITAL Status: Settled without Audit Fiscal Year: 10/01/2000-08/31/2001 City: BRIDGEPORT State: AL Type of Hospital: General Short Term Provider Type: All Type of Control: 9 - Governmental, County MAC#: 00010 CBSA: Beds: 149 Organ: DSH: Y Teaching: CAH: SCH/MDH: Area: Utilization: Full	N/A

Once the providers are selected press the next button to be taken to Step 2 where you can select different Snapshot reports to view.

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 ▼

My Provider List:

▼

☐ Only new reports

Report Status:

▼

City:

State:

▼

Type of Hospital:

▼

Provider Type:

▼

Type of Control:

▼

MAC#:

CBSA:

Bed Size Range:

Organ:

▼

DSH:




▼

Step 1 | Step 2**Multi Facility Comparison Report - Data Selection**

Type of report to compare:

PPS Hospital Dashboard ▼

PPS Dashboard

  	010005-MARSHALL MEDICAL CENTER - SOUTH 10/01/15-09/30/16 ▼ As Submitted ▼ Available MCR Available PDF	010001-SOUTHEAST ALABAMA MEDICAL CENTER 10/01/15-09/30/16 ▼ As Submitted ▼ Available MCR Available PDF		
Provider Number	010005	010001		
FYB	10/01/2015	10/01/2015		
FYE	09/30/2016	09/30/2016		
CR Status	As Submitted	As Submitted		
HCRIS Creation Date	03/09/2017	03/09/2017		
NPR				
Sub Provider 1				
Hopital Type SCH	N	N		
Sub Provider 2				
Hopital Type CAH	N	N		
SNF				
Hopital Type MDH	N	N		
Hopital Type DSH	Y	Y		
Hopital Type Teaching	N	N		
Hopital Type Organ	N	N		

7.2 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.

Wage Data By CBSA

Select a FFY from the drop down list and input either a CBSA or Reclassified CBSA and Click the Submit button. The system will return a list of providers in the specified CBSA with key Wage Data items.

Federal Fiscal Year: 2017 ▼ FYE between 10/1/2016 and 9/30/2017

CBSA:

[Click here to Lookup CBSA](#)

Reclassified CBSA:

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.

Wage Data By CBSA

Select a FFY from the drop down list and input either a CBSA or Reclassified CBSA and Click the Submit button. The system will return a list of providers in the specified CBSA with key Wage Data items.

Federal Fiscal Year: FYE between 10/1/2015 and 9/30/2016 found **4** providers

CBSA: [Click here to Lookup CBSA](#)

Reclassified CBSA:

Submit



010097 ELMORE COMMUNITY HOSPITAL

Status: 1 Fiscal Year End: 12/31/2015
 Sal Net of Excl: 3970601 Other Wages: 0 Wage Related Costs: 522644 Total: 4493245
 Total Paid Hours: 195778.75
 Total Wages % of Total: 2.80 %
 Total Hours % of Total: 3.55 %
 AHW: 22.95 % Above (Below) CBSA Avg: 20.42 %

013028 HEALTHSOUTH REHABILITATION HOSPITAL

Status: 1 Fiscal Year End: 12/31/2015
 Sal Net of Excl: 10682966 Other Wages: 1063661 Wage Related Costs: 1671956 Total: 13418603
 Total Paid Hours: 416785.8
 Total Wages % of Total: 8.36 %
 Total Hours % of Total: 7.56 %
 AHW: 32.2 % Above (Below) CBSA Avg: 28.66 %

010024 JACKSON HOSPITAL AND CLINIC INC

Status: 1 Fiscal Year End: 12/31/2015
 Sal Net of Excl: 56032989 Other Wages: 6443272 Wage Related Costs: 8808228 Total: 71282489
 Total Paid Hours: 2448617
 Total Wages % of Total: 44.42 %
 Total Hours % of Total: 44.44 %
 AHW: 29.11 % Above (Below) CBSA Avg: 25.91 %

010024 JACKSON HOSPITAL AND CLINIC INC

Status: 5 Fiscal Year End: 12/31/2015
 Sal Net of Excl: 56032989 Other Wages: 6443272 Wage Related Costs: 8808228 Total: 71282489
 Total Paid Hours: 2448617
 Total Wages % of Total: 44.42 %
 Total Hours % of Total: 44.44 %
 AHW: 29.11 % Above (Below) CBSA Avg: 25.91 %

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](#)

7.3 Roll Up Reports

The **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 Snapshot 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 Snapshot Report, and against multiple other providers' cost report data for the same Snapshot 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.

Comparative Average Search Criteria

Filter type of providers to compare averages with.

SUBMIT **CLEAR**

Report Type: 2552-10

My Provider List: Custom search

Fiscal Year End: 2017

☐ Only new reports

Report Status:

City:

State:

Type of Hospital:

Provider Type:

Type of Control:

MAC#:

CBSA:

Bed Size Range: to

Organ:

DSH:

Teaching:

2552-10 Roll Up - PPS Hospital Dashboard

Single provider to compare

Selected provider for comparison.

240001 - NORTH MEMORIAL HEALTH CARE

Sort: ☐ 1/9 ☐ 1/2 ☒ Primary

Year Range: 01/01/16-12/31/16 Status: As Submitted Reports: PPS Hospital Dashboard

Report Search Results

PPS Hospital Dashboard

PDF **XLS** **MCRX** **CR PDF** ☐ Show text fields

240001 NORTH MEMORIAL HEALTH CARE

Status: As Submitted Fiscal Year: 01/01/2016-12/31/2016

City: ROBBINSDALE State: MN Type of Hospital: General Short Term Provider Type: IPF, IRF, Hospice

Type of Control: Utilization: Full

MAC#: 06201 CBSA: 33460 Beds: 385 Organ: N DSH: Y Teaching: Y CAH: N SCH: Area: Urban

Description	Single Provider Selected	Comparative Average 2,135 reports
Beds	385	157
Acute Util % Medicare	35.02 %	42.87 %
Acute Days Medicare	27,435	8,959
Acute Discharges Medicare	6,407	1,644
Acute ALOS Medicare	4.28	
Acute Util % Medicaid	9.18 %	8.37 %
Acute Days Medicaid	7,189	3,239
Acute Discharges Medicaid	9,412	554
Acute ALOS Medicaid	.76	7
Acute Util % Medicaid HMO	16.58 %	8.61 %
Acute Days Medicaid HMO	12,990	4,209

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.

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 list to order by Provider Number, Name or by the provider you have listed as the primary provider for that list.
3. 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.
4. 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.
5. If you would like to compare a different **Snapshot Report** click the **Reports** drop down box and choose a different **Snapshot Report**. You can also choose to switch to another.
6. Report tab – This is where the resulting report and comparison will be displayed. The report title will change to reflect your report selection.
7. Search Results tab – This tab will show all the reports that are being factored into the Comparative Average.
8. You can print the report to PDF or export the report data to an Excel spreadsheet.

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. Click **Clear** 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.

Comparative Average
Filter type of providers to compare averages with.

Report Type:

Fiscal Year End:

Report Status:

State:

MAC#:

Type of Hospital:

Provider Type:

CBSA:

Bed Size Range:
 to

Organ:

DSH:

Teaching:

Utiliz.:

CAH:

**SCH/
MDH:**

**Urban/
Rural:**

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:

- City
- State
- Type of Hospital
- Provider Type
- Type of Control
- MAC #
- 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)
- Utilization

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. The number of cost reports included in the comparison group is displayed in the report heading as the **Count**.

2552-10 Roll Up - PPS Hospital Dashboard

Single provider to compare

Selected provider for comparison.

Search all providers...

Sort: ☐ 1 ☐ 2 ☒ Primary

Year Range: Status: Reports:

Search Results

Extract Title: Format: ☐ Include specifications

Count: 2,135

Status: As Submitted **Fiscal Year: 01/01/2016-12/31/2016**

City: ROBBINSDALE State: MN Type of Hospital: General Short Term Provider Type: IPF, IRF, Hospice

Type of Control: Utilization: Full

MAC#: 06201 CBSA: 33460 Beds: 385 Organ: N DSH: Y Teaching: Y CAH: N SCH: Area: Urban

The record count will decrease dramatically when one or more additional filters are selected.

Search Results Screen

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

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

Search Results

Extract Title:
 Format: CSV
Extract
☐ Include specifications

240001 NORTH MEMORIAL HEALTH CARE
Count: 2,135

Status: As Submitted
Fiscal Year: 01/01/2016-12/31/2016

City: ROBBINSDALE
 State: MN
 Type of Hospital: General Short Term
 Provider Type: IPF, IRF, Hospice

Type of Control:
 Utilization: Full

MAC#: 06201
 CBSA: 33460
 Beds: 385
 Organ: N
 DSH: Y
 Teaching: Y
 CAH: N
 SCH:
 Area: Urban

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

010006 ELIZA COFFEE MEMORIAL HOSPITAL Status: As Submitted Fiscal Year: 07/01/2016-06/30/2017 City: FLORENCE State: AL Type of Hospital: General Short Term Provider Type: Type of Control: MAC#: 10001 CBSA: 22520 Beds: 358 Organ: N DSH: Y Teaching: N CAH: N SCH/MDH: Area: Urban Utilization: Full	+ ADD PROVIDER DOWNLOAD
010011 ST. VINCENTS EAST Status: As Submitted Fiscal Year: 07/01/2016-06/30/2017 City: BIRMINGHAM State: AL Type of Hospital: General Short Term Provider Type: Type of Control: MAC#: 10001 CBSA: 13820 Beds: 345 Organ: N DSH: Y Teaching: Y CAH: N SCH/MDH: Area: Urban Utilization: Full	+ ADD PROVIDER DOWNLOAD
010012 DEKALB REGIONAL MEDICAL CENTER Status: As Submitted Fiscal Year: 04/01/2016-03/31/2017 City: FORT PAYNE State: AL Type of Hospital: General Short Term Provider Type: Type of Control: MAC#: 05901 CBSA: 99901 Beds: 115 Organ: N DSH: Y Teaching: N CAH: N SCH/MDH: sch Area: Rural Utilization: Full	+ ADD PROVIDER DOWNLOAD
010022 CHEROKEE MEDICAL CENTER Status: As Submitted Fiscal Year: 04/01/2016-03/31/2017 City: CENTRE State: AL Type of Hospital: General Short Term Provider Type: Type of Control: MAC#: 05901 CBSA: 99901 Beds: 45 Organ: N DSH: Y Teaching: N CAH: N SCH/MDH: mdh Area: Rural Utilization: Full	+ ADD PROVIDER DOWNLOAD
010023 BAPTIST MEDICAL CENTER SOUTH Status: As Submitted Fiscal Year: 07/01/2016-06/30/2017 City: MONTGOMERY State: AL Type of Hospital: General Short Term	+ ADD PROVIDER

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 chose how the list is sorted by selecting any of the links in the **Sort By** area located directly above the list of cost reports.

The search results can be exported. Enter an **Extract Title** and select one of the many export formats from the drop down list. Click the **Extract** button to perform the extract.

Search Results

Extract Title: Format: CSV **Extract** ☐ Include specifications

240001 NORTH MEMORIAL HEALTH CARE Count: 2,135

Status: As Submitted Fiscal Year: 01/01/2016-12/31/2016

City: ROBBINSDALE State: MN Type of Hospital: General Short Term Provider Type: IPF, IRF, Hospice

Type of Control: Utilization: Full

MAC#: 06201 CBSA: 33460 Beds: 385 Organ: N DSH: Y Teaching: Y CAH: N SCH: Area: Urban

7.4 Provider Map

The Provider Map is a Google map that shows the location of every hospital provider. Users are able to zoom in/out of the map to pin point a specific location. By clicking on the red/green dots, that represent each facility, that facility's general, basic information will be displayed.

There is also a Search Provider Number text box. By entering in the provider number, that facility's information will pop up.

HFS HCRIS Website

Show: 2016 2015 2014 SSI

Provider Number:

Provider Name:

City: CHILDRESS

State: TX

CBSA: 45-TEXAS

Reclassified CBSA:

Quality Reduction: No

EHR Reduction: No

Wage Index: 0.7732

PPS Base Rate Labor: \$3,389.87

PPS Base Rate Non-Labor: \$2,077.66

PPS Base Rate: \$4,698.71

Hospital Readmission: 1

VBP: 1.012

HAC: No

Outmigration Adjustment:

DSH Uncompensated Care Payment Amount:

GAF: 0.8385

GAF Adjusted Capital Rate: \$367.89

Search by provider number: Medicare Prov. Number ☒ Hospitals ☒ CAH ☒ County

8 Appendix A - HCRIS Data Scope & Disclaimers

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. HFS obtained multiple PUF and loaded it into a 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."

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 HCRIS website. It is important to remember that HFS does not modify any HCRIS data. We merely organize it and retrieve it in useful ways. The data itself is unchanged.

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."

HFS Comment: HCRIS data files are only released as Public Use Files. They do not contain information that would permit identification of individuals. HFS 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.

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.

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)."

HFS Comment: By definition, CMS HCRIS data is transmitted to HFS in a Public Use File. HFS 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.

9 Appendix B - CMS HCRIS Specifications

9.1 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.

9.1.1 A Worksheets

08-11		FORM CMS-2552-10					4090 (Cont.)	
RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES				PROVIDER CCV:		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
ANCILLARY SERVICE COST CENTERS								
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)
OUTPATIENT SERVICE COST CENTERS								
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 CCN:		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
GENERAL SERVICE COST CENTERS								
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	01800 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)
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)
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	03500 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

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	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
GENERAL SERVICE COST CENTERS								
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)
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)
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

FORM CMS-2552-10

4090 (Cont.)

RECLASSIFICATIONS

PROVIDER CCN:

PERIOD:

FROM

TO

WORKSHEET A-6

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

40-527

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)
* Capital Related Costs-Movable Equipment	9(11)	9(11)	9(11)	9.9(6)	9(11)	9(11)	9(11)	9(11)
3 Total (sum of lines 1-2)	-9(11)	-9(11)	-9(11)	1.000000	-9(11)	-9(11)	-9(11)	-9(11)

Description		SUMMARY OF CAPITAL							Total (2) (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		
*									
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-9-1 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 5)	X	-9(11)	X(36)	9(3) 99	99
5 Refunds and rebates of expenses (chapter 5)	X	-9(11)	X(36)	9(3) 99	99
6 Rental of provider space by suppliers (chapter 5)	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) ⁽¹⁾ 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)	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:

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 CCY:

PERIOD:
FROM
TOWORKSHEET 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
CALCULATION OF LIMIT						
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
DETERMINATION OF OVERTIME ALLOWANCE						
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

9.1.2 B Worksheets

08-11		FORM CMS-2552-10				4090 (Cont.)	
COST ALLOCATION - STATISTICAL BASIS		PROVIDER: CCN:		PERIOD: FROM TO		WORKSHEET B-1	
COST CENTER DESCRIPTIONS	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	5A	5	6	7
GENERAL SERVICE COST CENTERS							
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
INPATIENT ROUTINE SERVICE COST CENTERS							
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)	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	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
F&B Clinical Laboratory Services-Program Only								
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 CCN:		PERIOD: FROM _____ TO _____		WORKSHEET B-1	
COST CENTER DESCRIPTIONS	CAPITAL RELATED COST		EMPLOYEE BENEFITS (GROSS SALARIES)	RECONCIL- LATION	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
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 approd. 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 D)	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)	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)

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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)	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)	SOCIAL SERVICE (TIME SPENT)	
	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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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)	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)	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 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
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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FORM CMS-2552-10

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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)	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)	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)	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 appvd. tchng. 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											201
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)	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))	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))	9(4,9(6))	9(4,9(6))	9(4,9(6))	9(4,9(6))	205

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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)	NURSING 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
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)	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 IRF	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

40-559

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 (ASSIGN 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

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	OTHER GENERAL SERVICE (SPECIFY)	NON- PHYSICIAN ANES- THETISTS (ASGND TME)	NURSING SCHOOL (ASSIGNED TME)	INTERNS & RESIDENTS SALARY AND FRINGES (ASSIGNED TME)	PROGRAM COSTS (ASSIGNED TME)	PARA- MEDICAL EDUCATION (ASSIGNED TME)	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL
	18	19	20	21	22	23			
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

40-561

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)								
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

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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)	ADMINIS- TRATIVE & GENERAL	MAIN- TENANCE & REPAIRS	OPERATION OF PLANT	
		BLDGs. & FIXTURES	MOVABLE EQUIPMENT						
	0	1	2	4	4A	5	6	7	
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	-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)	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

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

40-536

Rev. 2

08-11		FORM CMS-2552-10				4090 (Cont.)		
COST ALLOCATION - GENERAL SERVICE COSTS				PROVIDER CCN:		PERIOD: FROM _____ TO _____		
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
OTHER REIMBURSABLE COST CENTERS								
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 appvd. 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)
SPECIAL PURPOSE COST CENTERS								
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)
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)
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)

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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 IRF	-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 _____	
COST CENTER DESCRIPTIONS		LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	CAFETERIA	MAINTENANCE OF PERSONNEL	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	WORKSHEET B, PART I	COST
		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	Radioisotope	-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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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 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

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4020)
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FORM
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1 FORM CMS-2552-10 4090 (Cont.)

ALLOCATION - GENERAL SERVICE COSTS PROVIDER CCN: PERIOD: FROM TO WORKSHEET B, PART I

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
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 Education 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)	-9(11)	-9(11)	-9(11)	-9(11)	30
Intensive Care Unit	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	31
Coronary Care Unit	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	32
Burn Intensive Care Unit	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	33
Surgical Intensive Care Unit	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	34
Other Special Care Unit (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	35
Subprovider IPF	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	40
Subprovider IRF	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	41
Subprovider (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	42
Nursery	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	43
Skilled Nursing Facility	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	44
Nursing Facility	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	45
Other Long Term Care	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	46

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

2

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FORM CMS-2552-10										08-11
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	
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 CCV:		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	
OTHER REIMBURSABLE COST CENTERS										
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
Intern-Resident Service (not appvd. 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
SPECIAL PURPOSE COST CENTERS										
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
NONREIMBURSABLE COST CENTERS										
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

[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 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	
		BLDGs. & 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 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 4021)

40-544

Rev. 2

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

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

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	
		BLDGS. & FICTURES	MOVABLE EQUIPMENT						
OTHER REIMBURSABLE COST CENTERS									
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 approvd. 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
SPECIAL PURPOSE COST CENTERS									
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
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)	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

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

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FORM CMS-2552-10

4090 (Cont.)

ALLOCATION OF CAPITAL-RELATED COSTS

PROVIDER CCN:

PERIOD:
FROM _____
TO _____WORKSHEET B,
PART II

COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE 8	HOUSE- KEEPING 9	DIETARY 10	CAFETERIA 11	MAIN- TENANCE OF PERSONNEL 12	NURSING ADMINIS- TRATION 13	CENTRAL SERVICES & SUPPLY 14	PHARMACY 15	MEDICAL RECORDS & LIBRARY 16	SOCIAL SERVICE 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

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

PROVIDER CCM:

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	
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 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
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

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	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	
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 appvd. 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)

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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)	30
31 Intensive Care Unit	-9(11)						-9(11)	-9(11)	9(11)	31
32 Coronary Care Unit	-9(11)						-9(11)	-9(11)	9(11)	32
33 Burn Intensive Care Unit	-9(11)						-9(11)	-9(11)	9(11)	33
34 Surgical Intensive Care Unit	-9(11)						-9(11)	-9(11)	9(11)	34
35 Other Special Care Unit (specify)	-9(11)						-9(11)	-9(11)	9(11)	35
40 Subprovider IPF	-9(11)						-9(11)	-9(11)	9(11)	40
41 Subprovider IRF	-9(11)						-9(11)	-9(11)	9(11)	41
42 Subprovider (specify)	-9(11)						-9(11)	-9(11)	9(11)	42
43 Nursery	-9(11)						-9(11)	-9(11)	9(11)	43
44 Skilled Nursing Facility	-9(11)						-9(11)	-9(11)	9(11)	44
45 Nursing Facility	-9(11)						-9(11)	-9(11)	9(11)	45
46 Other Long Term Care	-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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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)	30
31 Intensive Care Unit	-9(11)						-9(11)	-9(11)	9(11)	31
32 Coronary Care Unit	-9(11)						-9(11)	-9(11)	9(11)	32
33 Burn Intensive Care Unit	-9(11)						-9(11)	-9(11)	9(11)	33
34 Surgical Intensive Care Unit	-9(11)						-9(11)	-9(11)	9(11)	34
35 Other Special Care Unit (specify)	-9(11)						-9(11)	-9(11)	9(11)	35
40 Subprovider IPF	-9(11)						-9(11)	-9(11)	9(11)	40
41 Subprovider IRF	-9(11)						-9(11)	-9(11)	9(11)	41
42 Subprovider (specify)	-9(11)						-9(11)	-9(11)	9(11)	42
43 Nursery	-9(11)						-9(11)	-9(11)	9(11)	43
44 Skilled Nursing Facility	-9(11)						-9(11)	-9(11)	9(11)	44
45 Nursing Facility	-9(11)						-9(11)	-9(11)	9(11)	45
46 Other Long Term Care	-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	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									
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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FORM CMS-2552-10

08-11

ALLOCATION OF CAPITAL-RELATED COSTS

COST CENTER DESCRIPTIONS	PROVIDER CCN:						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. tching 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

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Rev. 2

4090 (Cont.)

FORM CMS-2552-10

08-11

POST STEPDOWN ADJUSTMENTS

PROVIDER CEN:

PERIOD:

WORKSHEET B-2

1	DESCRIPTION	X(36)	WORKSHEET		AMOUNT	
			PART	LINE NO.		
2	3	4	5	6	7	8
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)

40-562

Rev. 2

Green - ECR HCRIS
Purple HCRIS only

T2 - Received @ HFS 8/26/2011

9.1.3 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				
INPATIENT ROUTINE SERVICE COST CENTERS												
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 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
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 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 4013)

Rev. 2

40-563

4090 (Cont.)

FORM CMS-2552-10

08-11

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		Total Costs	RCE Dis- allowance	Total Costs	Inpatient	Outpatient	Total (column 6 + column 7)				
	2		3	4	5	6	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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Rev. 2

08-11

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 & 4023.2)

Rev. 2

40-565

4090 (Cont.)		FORM CMS-2552-10					08-11	
CALCULATION OF OUTPATIENT SERVICE COST TO CHARGE RATIOS NET OF REDUCTIONS FOR MEDICAID ONLY		[] Title V [] 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
OUTPATIENT SERVICE COST CENTERS								
88 Rural Health Clinic (RHC)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
89 Federally Qualified Health Center (FQHC)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
90 Clinic	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
91 Emergency	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
92 Observation Beds (see instructions)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
93 Other Outpatient Service (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
OTHER REIMBURSABLE COST CENTERS								
94 Home Program Dialysis	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
95 Ambulance Services	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
96 Durable Medical Equipment-Rented	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
97 Durable Medical Equipment-Sold	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
98 Other Reimbursable (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
99 Outpatient Rehabilitation Provider (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
100 Interns-Resident Service (not appvd. tching prgm.)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
101 Home Health Agency	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
105 Kidney Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
106 Heart Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
107 Liver Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
108 Lung Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
109 Pancreas Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
110 Intestinal Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
111 Islet Acquisition	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
112 Other Organ Acquisition (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
115 Ambulatory Surgical Center (Distinct Part)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
116 Hospice	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
117 Other Special Purpose (specify)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
200 Subtotal (sum of lines 88 thru 199)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
201 Less Observation Beds	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	-9(11)	9(6)
202 Total (line 200 minus line 201)				-9(11)	-9(11)			

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

40-566

Rev. 2

9.1.4 D Worksheets

08-11		FORM CMS-2552-10				4090 (Cont.)			
APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS			PROVIDER CEN	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	
Check applicable boxes:		COMPONENT CCN: _____	<input type="checkbox"/> Hospital <input type="checkbox"/> Subprovider (Other)		<input type="checkbox"/> PPS <input type="checkbox"/> TEFPRA	
<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				
(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)
		1	2	3	4	5
ANCILLARY SERVICE COST CENTERS						
50	Operating Room	9(11)	9(11)	9(11)	9(11)	9(11)
51	Recovery Room	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)
53	Anesthesiology	9(11)	9(11)	9(11)	9(11)	9(11)
54	Radiology-Diagnostic	9(11)	9(11)	9(11)	9(11)	9(11)
55	Radiology-Therapeutic	9(11)	9(11)	9(11)	9(11)	9(11)
56	Radioisotope	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)
58	Magnetic Resonance Imaging (MRI)	9(11)	9(11)	9(11)	9(11)	9(11)
59	Cardiac Catheterization	9(11)	9(11)	9(11)	9(11)	9(11)
60	Laboratory	9(11)	9(11)	9(11)	9(11)	9(11)
61	PBP Clinical Laboratory Services-Prgm. Only					
62	Whole Blood & Packed Red Blood Cells	9(11)	9(11)	9(11)	9(11)	9(11)
63	Blood Storing, Processing, & Transfusing	9(11)	9(11)	9(11)	9(11)	9(11)
64	Intravenous Therapy	9(11)	9(11)	9(11)	9(11)	9(11)
65	Respiratory Therapy	9(11)	9(11)	9(11)	9(11)	9(11)
66	Physical Therapy	9(11)	9(11)	9(11)	9(11)	9(11)
67	Occupational Therapy	9(11)	9(11)	9(11)	9(11)	9(11)
68	Speech Pathology	9(11)	9(11)	9(11)	9(11)	9(11)
69	Electrocardiology	9(11)	9(11)	9(11)	9(11)	9(11)
70	Electroencephalography	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)
72	Implantable Devices Charged to Patients	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)
74	Renal Dialysis	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)
76	Other Ancillary (specify)	9(11)	9(11)	9(11)	9(11)	9(11)
88	Rural Health Clinic (RHC)	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)
90	Clinic	9(11)	9(11)	9(11)	9(11)	9(11)
91	Emergency	9(11)	9(11)	9(11)	9(11)	9(11)
92	Observation Beds	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)
OTHER REIMBURSABLE COST CENTERS						
94	Home Program Dialysis	9(11)	9(11)	9(11)	9(11)	9(11)
95	Ambulance Services					
96	Durable Medical Equipment-Rented	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)
98	Other Reimbursable (specify)	9(11)	9(11)	9(11)	9(11)	9(11)
200	Total (sum of lines 50 through 199)	9(11)	9(11)	9(11)	9(11)	9(11)

(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: _____		ICF/MR		PPS / TEPPA	
<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	
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 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
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	-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
OTHER REIMBURSABLE COST CENTERS							
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 boxes:
[] Title V - O/P
[] Title XVIII, Part B
[] Title XIX - O/P[] Hospital
[] IPF
[] IRF[] Subprovider (Other)
[] SNF
[] NF[] Swing Bed SNF
[] Swing Bed 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
PART I - ALL PROVIDER COMPONENTS					
INPATIENT DAYS					
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
SWING BED ADJUSTMENT					
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
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT					
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		
PART II - HOSPITAL AND SUBPROVIDERS ONLY						
PROGRAM INPATIENT OPERATING COST BEFORE PASS-THROUGH COST ADJUSTMENTS						
				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	Total Inpatient Days	Average Per Diem (col. 1 ÷ col. 2)	Program Days	Program Cost (col. 3 x col. 4)	
	1	2	3	4	5	
42	Nursery (title V & XIX only)	9(11)				42
Intensive Care Type Inpatient Hospital Units:						
43	Intensive Care Unit	9(11)	9(11)	9(8).99	9(11)	43
44	Coronary Care Unit	9(11)	9(11)	9(8).99	9(11)	44
45	Burn Intensive Care Unit	9(11)	9(11)	9(8).99	9(11)	45
46	Surgical Intensive Care Unit	9(11)	9(11)	9(8).99	9(11)	46
47	Other Special Care Unit (specify)	9(11)	9(11)	9(8).99	9(11)	47
				1		
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
PASS-THROUGH COST ADJUSTMENTS						
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
TARGET AMOUNT AND LIMIT COMPUTATION						
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
PROGRAM INPATIENT ROUTINE SWING BED COST						
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	
INPATIENT ROUTINE SERVICE COST CENTERS						
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
ANCILLARY SERVICE COST CENTERS						
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
OUTPATIENT SERVICE COST CENTERS						
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
OTHER REIMBURSABLE COST CENTERS						
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	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)	8
9	Recovery Room	51	9(4),9(6)	9(11)	9(11)	9
10	Labor Room & Delivery Room	52	9(4),9(6)	9(11)	9(11)	10
11	Anesthesiology	53	9(4),9(6)	9(11)	9(11)	11
12	Radiology-Diagnostic	54	9(4),9(6)	9(11)	9(11)	12
13	Radiology-Therapeutic	55	9(4),9(6)	9(11)	9(11)	13
14	Radioisotope	56	9(4),9(6)	9(11)	9(11)	14
15	Computed Tomography (CT) Scan	57	9(4),9(6)	9(11)	9(11)	15
16	Magnetic Resonance Imaging (MRI)	58	9(4),9(6)	9(11)	9(11)	16
17	Cardiac Catheterization	59	9(4),9(6)	9(11)	9(11)	17
18	Laboratory	60	9(4),9(6)	9(11)	9(11)	18
19	PBP Clinical Laboratory Services-Program Only	61	9(4),9(6)	9(11)	9(11)	19
20	Whole Blood & Packed Red Blood Cells	62	9(4),9(6)	9(11)	9(11)	20
21	Blood Storage, Processing, & Transfusing	63	9(4),9(6)	9(11)	9(11)	21
22	IV Therapy	64	9(4),9(6)	9(11)	9(11)	22
23	Respiratory Therapy	65	9(4),9(6)	9(11)	9(11)	23
24	Physical Therapy	66	9(4),9(6)	9(11)	9(11)	24
25	Occupational Therapy	67	9(4),9(6)	9(11)	9(11)	25
26	Speech Pathology	68	9(4),9(6)	9(11)	9(11)	26
27	Electrocardiology	69	9(4),9(6)	9(11)	9(11)	27
28	Electroencephalography	70	9(4),9(6)	9(11)	9(11)	28
29	Medical Supplies Charged to Patients	71	9(4),9(6)	9(11)	9(11)	29
30	Implantable Devices Charged to Patients	72	9(4),9(6)	9(11)	9(11)	30
31	Drugs Charged to Patients	73	9(4),9(6)	9(11)	9(11)	31
32	Renal Dialysis	74	9(4),9(6)	9(11)	9(11)	32
33	ASC (non-distinct part)	75	9(4),9(6)	9(11)	9(11)	33
34	Other Ancillary (specify)	76	9(4),9(6)	9(11)	9(11)	34
35	Rural Health Clinic (RHC)	88	9(4),9(6)	9(11)	9(11)	35
36	Federally Qualified Health Center (FQHC)	89	9(4),9(6)	9(11)	9(11)	36
37	Clinic	90	9(4),9(6)	9(11)	9(11)	37
38	Emergency Room	91	9(4),9(6)	9(11)	9(11)	38
39	Observation Beds	92	9(4),9(6)	9(11)	9(11)	39
40	Other Outpatient Service (specify)	93	9(4),9(6)	9(11)	9(11)	40
41	TOTAL (sum of lines 8-40)			9(11)	9(11)	41

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-II, SECTIONS 4028.1)

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 CCN:

PERIOD:

WORKSHEET D-4,
PART II

OPO CCN:

FROM

TO

Check

applicable box:

☐ HEART☐ KIDNEY☐ LIVER☐ LUNG☐ PANCREAS☐ INTESTINE☐ ISLET☐ 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	Part B	Part A	Part B	
	1	2	3	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	Cadaveric	Revenue	
	1	2	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 _____			
				WORKSHEET D-5, PART I				
Check applicable box:		<input type="checkbox"/> Hospital Staff <input type="checkbox"/> Medical Staff						
PART I - REASONABLE COMPENSATION EQUIVALENT COMPUTATION								
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								
10								
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

9.1.5 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)				
PART A - INPATIENT HOSPITAL SERVICES UNDER PPS					
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
Indirect Medical Education Adjustment Calculation for Hospitals:					
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)(iv)(B)(1)		9(6.99)		7
7.01	ACA Section 5503 reduction amount to the IME cap as specified under 42 CFR §412.105(f)(1)(iv)(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
Indirect Medical Education Adjustment for the Add-on for Section 422 of the MMA					
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
Disproportionate Share Adjustment					
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"/> IRF <input type="checkbox"/> IFF <input type="checkbox"/> Subprovider (other)				
PART A - INPATIENT HOSPITAL SERVICES UNDER PPS					
Additional payment for high percentage of ESRD beneficiary discharges:					
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
TO BE COMPLETED BY CONTRACTOR					
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					
PART B - MEDICAL AND OTHER HEALTH SERVICES					
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
COMPUTATION OF LESSER OF COST OR CHARGES					
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
COMPUTATION OF REIMBURSEMENT SETTLEMENT					
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
ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)					
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 CCN :	PERIOD:	WORKSHEET E, PART B (Cont.)
			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					
PART B - MEDICAL AND OTHER HEALTH SERVICES					
TO BE COMPLETED BY CONTRACTOR					
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)

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40-587

4090 (Cont.)		FORM CMS-2552-10		08-11	
ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED		PROVIDER CCN: _____ COMPONENT CCN: _____		PERIOD: FROM _____ TO _____	
WORKSHEET E-1, PART I					
Check applicable box:	<input type="checkbox"/> Hospital <input type="checkbox"/> Subprovider (Other) <input type="checkbox"/> IPF <input type="checkbox"/> SNF <input type="checkbox"/> IRF <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)					
	Program to Provider	.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
	Provider to Program	.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)					
	Program to Provider	.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
	Provider to Program	.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)	Program to provider	.01	MM/DD/YYYY	-9(11)	MM/DD/YYYY
	Provider to program	.02	MM/DD/YYYY	-9(11)	MM/DD/YYYY
7 Total Medicare program liability (see instructions)				-9(11)	-9(11)
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)

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08-11		FORM CMS-2552-10		4090 (Cont.)	
CALCULATION OF REIMBURSEMENT SETTLEMENT FOR HIT		PROVIDER CCN :	PERIOD:	WORKSHEET E-1, PART II	
		COMPONENT CCN :	FROM _____ TO _____		
Check applicable box:	<input type="checkbox"/> Hospital <input type="checkbox"/> CAH				
HEALTH INFORMATION TECHNOLOGY DATA COLLECTION AND CALCULATION					
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		
INPATIENT HOSPITAL SERVICES UNDER PPS & CAH					
30	Initial interim HIT payment(s)	9(11)	30		
31	Other Adjustments (specify) X(36)	-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)					
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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	
		1		2	
COMPUTATION OF NET COST OF COVERED SERVICES					
1	Inpatient routine services - swing bed-SNF (see instructions)	9(11)		9(11)	
2	Inpatient routine services - swing bed-NF (see instructions)	9(11)		9(11)	
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)	
4	Per diem cost for interns and residents not in approved teaching program (see instructions)	9(11)		9(11)	
5	Program days	9(11)		9(11)	
6	Interns and residents not in approved teaching program (see instructions)	9(11)		9(11)	
7	Utilization review - physician compensation - SNF optional method only	9(11)		9(11)	
8	Subtotal (sum of lines 1 through 3 plus lines 6 and 7)	9(11)		9(11)	
9	Primary payer payments (see instructions)	9(11)		9(11)	
10	Subtotal (line 8 minus line 9)	9(11)		9(11)	
11	Deductibles billed to program patients (exclude amounts applicable to physician professional services)	9(11)		9(11)	
12	Subtotal (line 10 minus line 11)	9(11)		9(11)	
13	Coinsurance billed to program patients (from provider records) (exclude coinsurance for physician professional services)	9(11)		9(11)	
14	80% of Part B costs (line 12 x 80%)	9(11)		9(11)	
15	Subtotal (enter the lesser of line 12 minus line 13, or line 14)	9(11)		9(11)	
16	Other adjustments (specify) (see instructions) X(36)	-9(11)		-9(11)	
17	Reimbursable bad debts (see instructions)	-9(11)		-9(11)	
18	Reimbursable bad debts for dual eligible beneficiaries (see instructions)	9(11)		9(11)	
19	Total (sum of lines 15 and 17, plus/minus line 16)	9(11)		9(11)	
20	Interim payments	9(11)		9(11)	
21	Tentative settlement (for contractor use only)	9(11)		9(11)	
22	Balance due provider/program (line 19 minus the sum of lines 20 and 21)	9(11)		9(11)	
23	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-II, section 115.2	-9(11)		-9(11)	

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

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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)			
PART II - CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT UNDER IPF PPS				
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	
TO BE COMPLETED BY CONTRACTOR				
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 Rev. 2				

08-11		FORM CMS-2552-10		4090 (Cont.)	
CALCULATION OF REIMBURSEMENT SETTLEMENT			PROVIDER CCN:	PERIOD:	WORKSHEET E-3, PART III
			COMPONENT CCN:	FROM _____ TO _____	
Check applicable box:	<input type="checkbox"/> Hospital <input type="checkbox"/> Subprovider (Other)				
PART III - CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT UNDER IRF PPS					
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		
TO BE COMPLETED BY CONTRACTOR					
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)				
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) X(36)	-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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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)				
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-II, SECTION 4033.4)

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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
COMPUTATION OF LESSER OF COST OR CHARGES		
Reasonable charges		
7 Routine service charges		7
8 Ancillary service charges		8
9 Organ acquisition charges, net of revenue		9
10 Total reasonable charges		10
Customary charges		
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
COMPUTATION OF REIMBURSEMENT SETTLEMENT		
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)

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

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

Rev. 2

40-597

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)			9.9(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)

40-598

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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9.1.6 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	
CURRENT ASSETS					
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
FIXED ASSETS					
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
OTHER ASSETS					
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	
CURRENT LIABILITIES					
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
LONG TERM LIABILITIES					
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
CAPITAL ACCOUNTS					
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)

Rev. 2

40-601

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 CCA: _____	PERIOD: FROM _____ TO _____ WORKSHEET G-2, PARTS I & II

PART I - PATIENT REVENUES

REVENUE CENTER	INPATIENT 1	OUTPATIENT 2	TOTAL 3	
GENERAL INPATIENT ROUTINE CARE SERVICES				
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
INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES				
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 Ancillary 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	WORKSHEET G-3	
			TO		
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	Revenues 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

9.1.7 H Worksheets

08-11 ANALYSIS OF PROVIDER-BASED HOME HEALTH AGENCY COSTS						FORM CMS-2552-10		4090 (Cont.)			
						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		
GENERAL SERVICE COST CENTERS											
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
HHA REIMBURSABLE SERVICES											
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
HHA NONREIMBURSABLE SERVICES											
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, 6 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

	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	
GENERAL SERVICE COST CENTERS									
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
HHA REIMBURSABLE SERVICES									
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
HHA NONREIMBURSABLE SERVICES									
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: _____		WORKSHEET H-1, PART II	
		HHA CCN: _____		FROM _____ TO _____			
		CAPITAL RELATED COSTS		PLANT OPERATION & MAINTENANCE (SQUARE FEET)	TRANS-PORTATION (MILEAGE)	RECONCILIATION	ADMINISTRATIVE & GENERAL (ACCUM. COST)
		BLDGs. & 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)	9(11)
HHA REDURBURSABLE SERVICES							
6	Skilled Nursing Care	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)
8	Occupational Therapy	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)
9	Speech Pathology	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)
11	Home Health Aide	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)
12	Supplies (see instructions)	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)
13	Drugs	9(11)	9(11)	9(11)		-9(11)	9(11)
14	DME	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)
HHA NONREDURBURSABLE SERVICES							
15	Home Dialysis Aide Services	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)
16	Respiratory Therapy	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)
17	Private Duty Nursing	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)
18	Clinic	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)
19	Health Promotion Activities	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)
20	Day Care Program	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)
21	Home Delivered Meals Program	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)
22	Homemaker Service	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)
23	All Others	9(11)	9(11)	9(11)	9(11)	-9(11)	9(11)
24	Total (sum of lines 1-23)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
25	Cost To Be Allocated (per Worksheet H-1, Part I)	9(11)	9(11)	9(11)	9(11)		9(11)
26	Unit Cost Multiplier	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 4042)
Rev. 2

40-607

4090 (Cont.)

FORM CMS-2552-10

08-11 08-1

ALLOCATION OF GENERAL SERVICE
COSTS TO HHA COST CENTERSPROVIDER CCN: _____
HHA 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) 0	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS 4	SUBTOTAL (cols. 0-4) 4A	ADMINIS- TRATIVE & GENERAL 5	MAIN- TENANCE & REPAIRS 6	OPERATION OF PLANT 7	LAUNDRY & LINEN SERVICE 8	
			BLDG. & FIXTURES 1	MOVABLE EQUIPMENT 2							
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) Col

FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4043.1)
40-608FORM
Rev. 2 Rev.

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

Columns 0 through 26, line 20 must agree with the corresponding columns of Worksheet 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)

2

FORM

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 _____		
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		
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 CCN: _____		PERIOD: FROM _____ TO _____		WORKSHEET H-3, Parts I & II	
HHA CCN: _____															
Check applicable box: <input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII <input type="checkbox"/> Title XIX															
PART I - COMPUTATION OF THE AGGREGATE PROGRAM COST															
Cost Per Visit Computation															
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	
Limitation Cost Computation															
Patient Services							CBSA No. (1)	Program Visits			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		
8 Skilled Nursing Care							1	2						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	
Supplies and Drugs Cost Computations															
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	
PART II - APPORTIONMENT OF COST OF HHA SERVICES FURNISHED BY SHARED HOSPITAL DEPARTMENTS															
	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 Physical Therapy	66	9(9(6))	9(11)	9(11)	col. 2, line 2	1									
2 Occupational Therapy	67	9(9(6))	9(11)	9(11)	col. 2, line 3	2									
3 Speech Pathology	68	9(9(6))	9(11)	9(11)	col. 2, line 4	3									
4 Cost of Medical Supplies	71	9(9(6))	9(11)	9(11)	col. 2, line 15	4									
5 Cost of Drugs	73	9(9(6))	9(11)	9(11)	col. 2, line 16	5									

FORM CMS-2552-10 (06/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-11, 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	
PART I - COMPUTATION OF THE LESSER OF REASONABLE COST OR CUSTOMARY CHARGES					
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	
PART II - COMPUTATION OF HHA REIMBURSEMENT SETTLEMENT					
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 Protected amounts (nonallowable cost report items) in accordance with CMS Pub. 15-II, section 115.2	-9(11)	-9(11)	-9(11)	35	

FORM CMS-2552-12 (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	
	Provider to Program	.51 MM/DD/YYYY	-9(11)	MM/DD/YYYY	-9(11)	5.51	
		.52 MM/DD/YYYY	-9(11)	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)		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)
.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	Contractor Number	Date: Month, Day, Year					
Col 0 X(36)	Col 1 9(11)	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

9.1.8 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 Dietitians	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 CCV: _____		PERIOD: FROM _____ TO _____		WORKSHEET 1-2			
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			12				
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)			9(11)				
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)			9(11)				
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)			9(11)				
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)			9(11)				
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)			9(11)				
6 CAPD		9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			9(11)				
7 CCDP		9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			9(11)				
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)			9(11)				
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(11)				
10 CAPD		9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			9(11)				
11 CCDP		9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			9(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)			9(11)				
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)			9(11)				
14 EPO (included in Renal Department)								9(11)											
15 ARENESP (included in Renal Department)								9(11)											
16 Other		9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)			9(11)				
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)			9(11)				
18 Medical Educational Program Costs															9(11)				
19 Total Renal Costs (line 17 + line 18)															9(11)				

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

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)	RN% (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			
MAINTENANCE														
2 Hemodialysis	9(11)	9(3.99)	9(8.99)	9(8.99)	9(11)	9(11)	9(11)	9(11)			2			
3 Intermittent Peritoneal	9(11)	9(3.99)	9(8.99)	9(8.99)	9(11)	9(11)	9(11)	9(11)			3			
TRAINING														
4 Hemodialysis	9(11)	9(3.99)	9(8.99)	9(8.99)	9(11)	9(11)	9(11)	9(11)			4			
5 Intermittent Peritoneal	9(11)	9(3.99)	9(8.99)	9(8.99)	9(11)	9(11)	9(11)	9(11)			5			
6 CAPD	9(11)	9(3.99)	9(8.99)	9(8.99)	9(11)	9(11)	9(11)	9(11)			6			
7 CCDP	9(11)	9(3.99)	9(8.99)	9(8.99)	9(11)	9(11)	9(11)	9(11)			7			
HOME														
8 Hemodialysis	9(11)	9(3.99)	9(8.99)	9(8.99)	9(11)	9(11)	9(11)	9(11)			8			
9 Intermittent Peritoneal	9(11)	9(3.99)	9(8.99)	9(8.99)	9(11)	9(11)	9(11)	9(11)			9			
10 CAPD	9(11)	9(3.99)	9(8.99)	9(8.99)	9(11)	9(11)	9(11)	9(11)			10			
11 CCDP	9(11)	9(3.99)	9(8.99)	9(8.99)	9(11)	9(11)	9(11)	9(11)			11			
OTHER BILLABLE SERVICES														
12 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			
13 Method II Home Patient	9(11)	9(3.99)	9(8.99)	9(8.99)	9(11)	9(11)	9(11)	9(11)			13			
14 EPO						9(11)					14			
15 ARENESP						9(11)					15			
16 Other	9(11)	9(3.99)	9(8.99)	9(8.99)	9(11)	9(11)	9(11)	9(11)			16			
17 Total Statistical Basis	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)		9(11)	17			
18 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
2 Maintenance - Peritoneal Dialysis	9(11)	9(11)	9(11)	9(11)	9(3),99	9(11)	9(3),99
3 Training - Hemodialysis	9(11)	9(11)	9(11)	9(11)	9(3),99	9(11)	9(3),99
4 Training - Peritoneal Dialysis	9(11)	9(11)	9(11)	9(11)	9(3),99	9(11)	9(3),99
5 Training - Continuous Ambulatory Peritoneal Dialysis	9(11)	9(11)	9(11)	9(11)	9(3),99	9(11)	9(3),99
6 Training - Continuous Cycling Peritoneal Dialysis	9(11)	9(11)	9(11)	9(11)	9(3),99	9(11)	9(3),99
7 Home Program - Hemodialysis	9(11)	9(11)	9(11)	9(11)	9(3),99	9(11)	9(3),99
8 Home Program - Peritoneal Dialysis	9(11)	9(11)	9(11)	9(11)	9(3),99	9(11)	9(3),99
	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
10 Home Program - Continuous Cycling Peritoneal Dialysis	9(11)	9(11)	9(11)	9(11)	9(3),99	9(11)	9(3),99
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(3),99	9(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 _____	
WORKSHEET I-5					
Description					
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 (lesser 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 (lesser of line 10 or line 5) (transfer to Worksheet E, Part B, line 33)	9(11)		11	

9.1.9 J Worksheets

4090 (Cont.)		FORM CMS-2552-10				08-11	
ALLOCATION OF GENERAL SERVICE COSTS TO COMMUNITY MENTAL HEALTH CENTERS		PROVIDER CCN: _____		PERIOD: FROM _____ TO _____		WORKSHEET J-1, PART I	
		COMPONENT CCN: _____					

PART I - ALLOCATION OF GENERAL SERVICE COSTS TO COMMUNITY MENTAL HEALTH CENTER COST CENTERS									
COMPONENT COST CENTER (omit cents)	0	1	2	4	4A	5	6	7	8
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 & LINEN SERVICE	
1 Administrative and General	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)	2
3 Physical Therapy	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)	4
5 Speech Pathology	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)	6
7 Respiratory Therapy	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)	8
9 Individual Therapy	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)	10
11 Individualized Activity Therapies	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)	12
13 Diagnostic Services	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)	14
15 Prosthetic and Orthotic Devices	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)	16
17 Medical Supplies	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)	18
19 Durable Medical Equipment-Rented	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)	20
21 All Others	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)	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

08-11		FORM CMS-2552-10				4090 (Cont.)	
ALLOCATION OF GENERAL SERVICE COSTS TO COMMUNITY MENTAL HEALTH CENTERS		PROVIDER CCN: _____		PERIOD: FROM _____ TO _____		WORKSHEET J-1, PART I (CONT.)	
		COMPONENT CCN: _____					

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.) 4090			
ALLOCATION OF GENERAL SERVICE COSTS TO COMMUNITY MENTAL HEALTH CENTERS		PROVIDER CCN: _____		PERIOD: FROM _____ TO _____		WORKSHEET J-1, PART II		ALLO COMB	
		COMPONENT CCN: _____							

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

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.)

FORM CMS-2552-10

08-11 08-1

CATION OF GENERAL SERVICE COSTS TO
COMMUNITY MENTAL HEALTH CENTERSPROVIDER CCY: _____
COMPONENT CCY: _____PERIOD:
FROM _____
TO _____WORKSHEET J-1,
PART II (CONT.)ALLO
COMM

II - ALLOCATION OF GENERAL SERVICE COSTS TO COMMUNITY MENTAL HEALTH CENTER COST CENTERS - STATISTICAL BASIS

PART

CORF COST CENTER (omit cents)	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)	SOCIAL SERVICE (TIME SPENT)	OTHER GENERAL SERVICE (SPECIFY)	NON- PHYSICIAN ANES- THETISTS (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

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

FORM

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Rev. 2 Rev.

1 CATION OF GENERAL SERVICE COSTS TO COMMUNITY MENTAL HEALTH CENTERS	FORM CMS-2552-10 PROVIDER CCN: _____ COMPONENT CCN: _____	PERIOD: FROM _____ TO _____	4090 (Cont.) WORKSHEET J-1, PART II (CONT.)
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II - ALLOCATION OF GENERAL SERVICE COSTS TO COMMUNITY MENTAL HEALTH CENTER COST CENTERS - STATISTICAL BASIS									
CORF COST CENTER (omit cents)	NURSING SCHOOL (ASSIGNED TIME)	INTERNS & RESIDENTS		PARA- MEDICAL EDUCATION (SPECIFY) (ASSIGNED TIME)	24	25	26	27	28
	20	SALARY & FRINGES (ASSIGNED TIME)	21	PROGRAM COSTS (ASSIGNED TIME)	22				
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)
2
40-627

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										1
2 Skilled Nursing Care	9(11)	9(11)	9.9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	2
3 Physical Therapy	9(11)	9(11)	9.9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	3
4 Occupational Therapy	9(11)	9(11)	9.9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	4
5 Speech Pathology	9(11)	9(11)	9.9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	5
6 Medical Social Services	9(11)	9(11)	9.9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	6
7 Respiratory Therapy	9(11)	9(11)	9.9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	7
8 Psychiatric/Psychological Services	9(11)	9(11)	9.9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	8
9 Individual Therapy	9(11)	9(11)	9.9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	9
10 Group Therapy	9(11)	9(11)	9.9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	10
11 Individualized Activity Therapy	9(11)	9(11)	9.9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	11
12 Family Counseling	9(11)	9(11)	9.9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	12
13 Diagnostic Services	9(11)	9(11)	9.9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	13
14 Approved Patient Training & Education	9(11)	9(11)	9.9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	14
15 Prosthetic and Orthotic Devices	9(11)	9(11)	9.9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	15
16 Drugs and Biologicals	9(11)	9(11)	9.9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	16
17 Medical Supplies	9(11)	9(11)	9.9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	17
18 Medical Appliances	9(11)	9(11)	9.9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	18
19 All Others (1)	9(11)	9(11)	9.9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	19
20 Totals (sum of lines 1-19)	9(11)	9(11)		9(11)	9(11)		9(11)	9(11)	9(11)	20

(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		WORKSHEET J-2, PART II
PROVIDER CCN: _____		PERIOD: FROM _____ TO _____
COMPONENT CCN: _____		

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			9.9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	21
22 Physical Therapy			9.9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	22
23 Occupational Therapy			9.9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	23
24 Speech Pathology			9.9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	24
25 Medical Supplies Charged to Patients			9.9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	25
26 Implantable Devices Charged to Patients			9.9(6)	9(11)	9(11)		9(11)	9(11)	9(11)	26
27 Drugs Charged to Patients			9.9(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 CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET J-3
		COMPONENT CCN: _____		

Check applicable boxes:	[] Title V	[] Title XVIII	[] 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	.01	MM/DD/YYYY	9(11)	3.01
	Provider	.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	.50	MM/DD/YYYY	9(11)	3.50
	Program	.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 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	.01	MM/DD/YYYY	-9(11)	5.01
	Provider	.02	MM/DD/YYYY	-9(11)	5.02
		.03	MM/DD/YYYY	-9(11)	5.03
	Provider to	.50	MM/DD/YYYY	-9(11)	5.50
	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	.01	MM/DD/YYYY	9(11)	6.01
	Provider to	.02	MM/DD/YYYY	9(11)	6.02
7	Total Medicare liability (see instructions)			9(11)	7
8	Name of Contractor	Contractor Number	(Month, Day, Year)		8
	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.

9.1.10 K Worksheets

FORM CMS-2552-10										08-11
4090 (Cont.) 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
GENERAL SERVICE COST CENTERS										
1 Capital Related Costs-Bldg and Firt.			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
INPATIENT CARE SERVICE										
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
VISITING SERVICES										
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
OTHER HOSPICE SERVICE COSTS										
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
HOSPICE NONREIMBURSABLE SERVICE										
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)

40-632

Green - ECR HCRIS
Purple HCRIS only

T2 - Received @ HFS 8/26/2011

Rev. 2

08-11		FORM CMS-2552-10							4090 (Cont.)	
HOSICE COMPENSATION ANALYSIS SALARIES AND WAGES		PROVIDER CCN: _____					PERIOD: FROM _____ TO _____		WORKSHEET K-1	
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 - Cour. 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				FORM CMS-2552-10				4090 (Cont.)	
HOSPICE COMPENSATION ANALYSIS CONTRACTED SERVICES/PURCHASED SERVICES				PROVIDER CCN: _____			PERIOD: FROM _____ TO _____		WORKSHEET K-3
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)	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
INPATIENT CARE SERVICE									
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
VISITING SERVICES									
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)	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
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)	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
HOSPICE NONREIMBURSABLE SERVICE									
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 CCN: _____					PERIOD: FROM _____ TO _____		WORKSHEET K-4, PART I	
COST CENTER DESCRIPTIONS		NET EXPENSES FOR COST ALLOCATION	CAPITAL RELATED COST		PLANT OPERATION & MAINT	TRANS-PORTATION	VOLUNTEER SERVICES COORDINATOR	SUBTOTAL (cols. 0 - 5)	ADMINISTRATIVE & GENERAL	TOTAL (col. 5 + col. 6)
		0	BUILDINGS & FIXTURES 1	MOVABLE EQUIPMENT 2	3	4	5	5A	6	7
GENERAL SERVICE COST CENTERS										
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
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)	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
OTHER HOSPICE SERVICE COSTS										
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
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)		39

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

40-636

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		
		HOSPICE CCN: _____						
COST CENTER DESCRIPTIONS	CAPITAL RELATED COST		PLANT OPERATION & MAINT. (SQ. FT.)	TRANSPORTATION (MILEAGE)	VOLUNTEER SERVICES COORDINATOR (HOURS)	RECONCILIATION	ADMINISTRATIVE & GENERAL (ACC. COST)	
	BUILDINGS & FIXTURES (SQ. FT.)	MOVABLE EQUIPMENT (\$ VALUE)						
	1	2	3	4	5	6A	6	
GENERAL SERVICE COST CENTERS								
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
INPATIENT CARE SERVICE								
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
VISITING SERVICES								
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
OTHER HOSPICE SERVICE COSTS								
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
HOSPICE NONREIMBURSABLE SERVICE								
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(0)	9.9(0)	9.9(0)	9.9(0)	9.9(0)	9.9(0)	9.9(0)	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,
PART IALLO
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	MAINTENANCE & REPAIRS 6	OPERATION OF PLANT 7	
			BLDG. & FIXTURES 1	MOVABLE EQUIPMENT 2						
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-II, SECTION 4062.1)

FORM

40-638

Rev. 2 Rev.

FORM CMS-2552-10											4090 (Cont.) 4090	
CATION OF GENERAL SERVICE S TO HOSPICE COST CENTERS						PROVIDER CCN: _____		PERIOD: FROM _____ TO _____		WORKSHEET E-5, ALLO PART I (Cont.) COST:		
I - 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	

Item 0, line 34 must agree with Wkst. A, column 7, line 116. (1) Col
 Items 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
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FORM CMS-2552-10

08-11

CATION OF GENERAL SERVICE
S TO HOSPICE COST CENTERS

PROVIDER 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

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

Items 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								
HOSPICE COST CENTER	CAPITAL RELATED COST		EMPLOYEE BENEFITS (GROSS SALARIES)	RECONCILIATION	ADMINISTRATIVE & GENERAL (ACCUM. COST)	MAINTENANCE & REPAIRS (SQUARE FEET)	OPERATION OF PLANT (SQUARE FEET)	PART
	BLDG. & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (DOLLAR VALUE)						
1 Administrative and General	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	1 1
2 Inpatient - General Care	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	2 2
3 Inpatient - Respite Care	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	3 3
4 Physician Services	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	4 4
5 Nursing Care	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	5 5
6 Nursing Care-Continuous Home Care	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	6 6
7 Physical Therapy	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	7 7
8 Occupational Therapy	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	8 8
9 Speech/ Language Pathology	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	9 9
10 Medical Social Services	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	10 10
11 Spiritual Counseling	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	11 11
12 Dietary Counseling	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	12 12
13 Counseling - Other	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	13 13
14 Home Health Aide and Homemaker	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	14 14
15 HH Aide & Homemaker - Cont. Home Care	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	15 15
16 Other	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	16 16
17 Drugs, Biological and Infusion Therapy	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	17 17
18 Analgesics	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	18 18
19 Sedatives / Hypnotics	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	19 19
20 Other - Specify	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	20 20
21 Durable Medical Equipment/Oxygen	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	21 21
22 Patient Transportation	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	22 22
23 Imaging Services	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	23 23
24 Labs and Diagnostics	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	24 24
25 Medical Supplies	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	25 25
26 Outpatient Services (including E/R Dept.)	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	26 26
27 Radiation Therapy	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	27 27
28 Chemotherapy	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	28 28
29 Other	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	29 29
30 Bereavement Program Costs	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	30 30
31 Volunteer Program Costs	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	31 31
32 Fundraising	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	32 32
33 Other Program Costs	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)	34 34
35 Total cost to be allocated	9(11)	9(11)	9(11)	-9(11)	9(11)	9(11)	9(11)	35 35
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)	36 36

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

Rev. 2

FORM 40-641 40-6

FORM CMS-2552-10										08-11 08-1	
CATION OF GENERAL SERVICE COSTS TO ICE COST CENTERS STATISTICAL BASIS										WORKSHEET K-5, ALLO PART II (Cont.) HOSPI	
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		PARA- MEDICAL EDUCATION (SPECIFY) (ASSIGNED TIME)	
	17	18	19	20	SALARY & FRINGES (ASSIGNED TIME)	PROGRAM COSTS (ASSIGNED TIME)	23	
Administrative and General	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)	2
Inpatient - Respite Care	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)	4
Nursing Care	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)	6
Physical Therapy	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)	8
Speech/Language Pathology	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)	10
Spiritual Counseling	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)	12
Counseling - Other	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)	14
HH Aide & Homemaker - Cont. Home Care	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)	16
Drugs, Biological and Infusion Therapy	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)	18
Sedatives / Hypnotics	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)	20
Durable Medical Equipment/Oxygen	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)	22
Imaging Services	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)	24
Medical Supplies	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)	26
Radiation Therapy	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)	28
Other	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)	30
Volunteer Program Costs	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)	32
Other Program Costs	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)	34
Total cost to be allocated	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)	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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40-643

4090 (Cont.)		FORM CMS-2552-10		08-11		
APPORTIONMENT OF HOSPICE SHARED SERVICES		PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET K-5, PART III		
		HOSPICE CCN: _____				
PART III - COMPUTATION OF TOTAL HOSPICE SHARED COSTS						
COST CENTER		Wkst. C, Part I, col. 9, line 0	Cost to Charge Ratio 1	Total Hospice Charges (Provider Records) 2	Hospice Shared Ancillary Costs (cols. 1 x 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: FROM _____ TO _____	WORKSHEET K-6		
		HOSPICE CCN: _____				
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.

9.1.11 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		
PART I - FULLY PROSPECTIVE METHOD					
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	
PART II - PAYMENT UNDER REASONABLE COST					
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	
PART III - COMPUTATION OF EXCEPTION PAYMENTS					
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.) 4090			
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 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								
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-II, SECTION 4065.1)

Rev. 2

FORM 40-647 40-6

(Cont.)

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 8	HOUSE- KEEPING 9	DIETARY 10	CAFETERIA 11	MAIN- TENANCE OF PERSONNEL 12	NURSING ADMINIS- TRATION 13	CENTRAL SERVICES & SUPPLY 14	PHARMACY 15	MEDICAL RECORDS & LIBRARY 16	SOCIAL SERVICE 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 Repairs											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

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 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)	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL
	18	19	20	21	22	23	24	25
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)
Intensive Care Unit	9(11)						9(11)	9(11)
Coronary Care Unit	9(11)						9(11)	9(11)
Burn Intensive Care Unit	9(11)						9(11)	9(11)
Surgical Intensive Care Unit	9(11)						9(11)	9(11)
Other Special Care Unit (specify)	9(11)						9(11)	9(11)
Subprovider IPF	9(11)						9(11)	9(11)
Subprovider IRF	9(11)						9(11)	9(11)
Subprovider	9(11)						9(11)	9(11)
Nursery	9(11)						9(11)	9(11)
Skilled Nursing Facility	9(11)						9(11)	9(11)
Nursing Facility	9(11)						9(11)	9(11)
Other Long Term Care	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 CEN:		PERIOD: FROM TO		WORKSHEET L-1, PART I (Cont.)	
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	ALLO EXTR
		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-Dietmet 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

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

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FORM Rev. 2 Rev.

FORM CMS-2552-10						4090 (Cont.) 4690					
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	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

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

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FORM 40-651 40-6

FORM CMS-2552-10							08-11					
CATION OF ALLOWABLE COSTS FOR ORDINARY 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 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)	50		
Recovery Room	9(11)						9(11)	9(11)	9(11)	51		
Labor Room and Delivery Room	9(11)						9(11)	9(11)	9(11)	52		
Anesthesiology	9(11)						9(11)	9(11)	9(11)	53		
Radiology-Diagnostic	9(11)						9(11)	9(11)	9(11)	54		
Radiology-Therapeutic	9(11)						9(11)	9(11)	9(11)	55		
Radioisotope	9(11)						9(11)	9(11)	9(11)	56		
Computed Tomography (CT) Scan	9(11)						9(11)	9(11)	9(11)	57		
Magnetic Resonance Imaging (MRI)	9(11)						9(11)	9(11)	9(11)	58		
Cardiac Catheterization	9(11)						9(11)	9(11)	9(11)	59		
Laboratory	9(11)						9(11)	9(11)	9(11)	60		
PBP Clinical Laboratory Service-Program Only										61		
Whole Blood & Packed Red Blood Cells	9(11)						9(11)	9(11)	9(11)	62		
Blood Storing, Processing, & Trans.	9(11)						9(11)	9(11)	9(11)	63		
Intravenous Therapy	9(11)						9(11)	9(11)	9(11)	64		
Respiratory Therapy	9(11)						9(11)	9(11)	9(11)	65		
Physical Therapy	9(11)						9(11)	9(11)	9(11)	66		
Occupational Therapy	9(11)						9(11)	9(11)	9(11)	67		
Speech Pathology	9(11)						9(11)	9(11)	9(11)	68		
Electrocardiology	9(11)						9(11)	9(11)	9(11)	69		
Electroencephalography	9(11)						9(11)	9(11)	9(11)	70		
Medical Supplies Charged to Patients	9(11)						9(11)	9(11)	9(11)	71		
Implantable Devices Charged to Patients	9(11)						9(11)	9(11)	9(11)	72		
Drugs Charged to Patients	9(11)						9(11)	9(11)	9(11)	73		
Renal Dialysis	9(11)						9(11)	9(11)	9(11)	74		
ASC (Non-Distinct Part)	9(11)						9(11)	9(11)	9(11)	75		
Other Ancillary (specify)	9(11)						9(11)	9(11)	9(11)	76		
OUTPATIENT SERVICE COST CENTERS												
Rural Health Clinic (RHC)	9(11)						9(11)	9(11)	9(11)	88		
Federally Qualified Health Center (FQHC)	9(11)						9(11)	9(11)	9(11)	89		
Clinic	9(11)						9(11)	9(11)	9(11)	90		
Emergency	9(11)						9(11)	9(11)	9(11)	91		
Observation Beds										92		
Other Outpatient (specify)	9(11)						9(11)	9(11)	9(11)	93		

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

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Rev. 2

FORM CMS-2552-10					4090 (Cont.) 409C				
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	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	
		BLDGS. & FIXTURES 1	MOVABLE EQUIPMENT 2						
0									
OTHER REIMBURSABLE COST CENTERS									
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 appr'd. tchg. 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
SPECIAL PURPOSE COST CENTERS									
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
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)	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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FORM 40-653 40-6

FORM CMS-2552-10											08-11 08-1	
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	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		
OTHER REIMBURSABLE COST CENTERS												
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	
SPECIAL PURPOSE COST CENTERS												
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	
NONREIMBURSABLE COST CENTERS												
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 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	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		
OTHER REIMBURSABLE COST CENTERS												
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 apprv. 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	
SPECIAL PURPOSE COST CENTERS												
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	
NONREIMBURSABLE COST CENTERS												
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							4090 (Cont.)		
CATION OF ALLOWABLE COSTS FOR ORDINARY 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 STEPDOWN ADJUSTMENTS	TOTAL
	18	19	20	21	22	23	24	25	26
OTHER REIMBURSABLE COST CENTERS									
Home Program Dialysis	9(11)						9(11)	9(11)	9(11)
Ambulance Services	9(11)						9(11)	9(11)	9(11)
Durable Medical Equipment-Rented	9(11)						9(11)	9(11)	9(11)
Durable Medical Equipment-Sold	9(11)						9(11)	9(11)	9(11)
Other Reimbursable (specify)	9(11)						9(11)	9(11)	9(11)
Outpatient Rehabilitation Provider (specify)	9(11)						9(11)	9(11)	9(11)
Intern-Resident Service (not appvd. techng. prgram.)	9(11)						9(11)	9(11)	9(11)
Home Health Agency	9(11)						9(11)	9(11)	9(11)
SPECIAL PURPOSE COST CENTERS									
Kidney Acquisition	9(11)						9(11)	9(11)	9(11)
Heart Acquisition	9(11)						9(11)	9(11)	9(11)
Liver Acquisition	9(11)						9(11)	9(11)	9(11)
Lung Acquisition	9(11)						9(11)	9(11)	9(11)
Pancreas Acquisition	9(11)						9(11)	9(11)	9(11)
Intestinal Acquisition	9(11)						9(11)	9(11)	9(11)
Islet Acquisition	9(11)						9(11)	9(11)	9(11)
Other Organ Acquisition (specify)	9(11)						9(11)	9(11)	9(11)
Ambulatory Surgical Center (Distinct Part)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
Hospice	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
Other Special Purpose (specify)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
SUBTOTALS (sum of lines 1-117)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)	9(11)
NONREIMBURSABLE COST CENTERS									
Gift, Flower, Coffee Shop, & Canteen	9(11)						9(11)	9(11)	9(11)
Research	9(11)						9(11)	9(11)	9(11)
Physicians' Private Offices	9(11)						9(11)	9(11)	9(11)
Nonpaid Workers	9(11)						9(11)	9(11)	9(11)
Other Nonreimbursable (specify)	9(11)						9(11)	9(11)	9(11)
Cross Foot Adjustments									
Negative Cost Centers									
Total (sum of line 118 and lines 190-201)									
Total Statistical Basis									
Unit Cost Multiplier									

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

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4090 (Cont.)		FORM CMS-2552-10						08-11	
COMPUTATION OF PROGRAM INPATIENT ROUTINE SERVICE CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES		PROVIDER CCN:		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	Capital Cost for Extraordinary Circumstances (from Wkst. L-1, Part I, col. 26)	Swing Bed Adjustment	Reduced Capital Cost for Extraordinary Circumstances (col. 1 - col. 2)	Total Patient Days	Per Diem (col. 3 + col. 4)	Inpatient Program Days	Inpatient Program Capital Cost (col. 5 x col. 6)		
(A)	1	2	3	4	5	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)	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 CCN:		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	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				
ANCILLARY SERVICE COST CENTERS									
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 Radiotracer	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 PBP 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 CCV: COMPONENT CCV:		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
OUTPATIENT SERVICE COST CENTERS					
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)
OTHER REIMBURSABLE COST CENTERS					
94 Home 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)	9.9(6)	9(11)	9(11)

(A) Worksheet A line numbers

9.1.12 M Worksheets

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

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						
VISITS AND PRODUCTIVITY						
		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)	
2	Physician Assistants	9(3).99	9(11)	9(11)	9(11)	
3	Nurse Practitioners	9(3).99	9(11)	9(11)	9(11)	
4	Subtotal (sum of lines 1-3)	9(3).99	9(11)		9(11)	9(11)
5	Visiting Nurse	9(3).99	9(11)			9(11)
6	Clinical Psychologist	9(3).99	9(11)			9(11)
7	Clinical Social Worker	9(3).99	9(11)			9(11)
7.01	Medical Nutrition Therapist (FQHC only)	9(3).99	9(11)			9(11)
7.02	Diabetes Self Management Training (FQHC only)	9(3).99	9(11)			9(11)
8	Total FTEs and Visits (sum of lines 4-7)	9(3).99	9(11)			9(11)
9	Physician Services Under Agreements		9(11)			9(11)
DETERMINATION OF ALLOWABLE COST APPLICABLE TO RHC/FQHC SERVICES						
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																		
DETERMINATION OF RATE FOR RHC/FQHC SERVICES																						
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="margin: auto; border-collapse: collapse;"> <thead> <tr> <th colspan="3">Calculation of Limit (1)</th> </tr> <tr> <th></th> <th>Prior to January 1</th> <th>On or after January 1</th> </tr> <tr> <th></th> <th>1</th> <th>2</th> </tr> </thead> <tbody> <tr> <td>8 Per visit payment limit (from CMS Pub. 27, Sec. 505 or your contractor)</td> <td>9(3),99</td> <td>9(3),99</td> <td>8</td> </tr> <tr> <td>9 Rate for Program covered visits (see instructions)</td> <td>9(3),99</td> <td>9(3),99</td> <td>9</td> </tr> </tbody> </table>						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
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																			
CALCULATION OF SETTLEMENT																						
10	Program covered visits excluding mental health services (from contractor records)		9(11)		10																	
11	Program cost excluding costs for mental health services (line 9 x line 10)		9(11)		11																	
12	Program covered visits for mental health services (from contractor records)		9(11)		12																	
13	Program covered cost from mental health services (line 9 x line 12)		9(11)		13																	
14	Limit adjustment for mental health services (see instructions)		9(11)		14																	
15	Graduate Medical Education pass-through cost (see instructions)		9(11)		15																	
16	Total Program cost (sum of lines 11, 14, and 15, columns 1, 2 and 3) *		9(11)		16																	
16.01	Total program charges (see instructions)(from contractor's records)		9(11)		16.01																	
16.02	Total program preventive charges (see instructions)(from provider's records)		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)		16.05																	
17	Primary payer amounts		9(11)		17																	
18	Less: Beneficiary deductible for RHC only (see instructions) (from contractor records)		9(11)		18																	
19	Less: Beneficiary coinsurance for RHC/FQHC services (see instructions) (from contractor records)		9(11)		19																	
20	Net Medicare cost excluding vaccines (see instructions)		9(11)		20																	
21	Program cost of vaccines and their administration (from Worksheet M-4, line 16)		9(11)		21																	
22	Total reimbursable Program cost (line 20 plus line 21)		9(11)		22																	
23	Reimbursable bad debts (see instructions)		-9(11)		23																	
24	Reimbursable bad debts for dual eligible beneficiaries (see instructions)		9(11)		24																	
25	Other adjustments (specify) (see instructions) Col. 0 X(36)		9(11)		25																	
26	Net reimbursable amount (lines 22 plus 23 plus or minus line 25)		9(11)		26																	
27	Interim payments		9(11)		27																	
28	Tentative settlement (for contractor use only)		9(11)		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, chapter I, section 115.2		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 CCN :	PERIOD:	WORKSHEET M-4
			COMPONENT CCN :	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 _____	WORKSHEET M-5	
		COMPONENT CCN: _____	TO _____		
Check applicable box: <input type="checkbox"/> RHC <input type="checkbox"/> FQHC					
DESCRIPTION		Part B			
		1	2		
		mm/dd/yyyy	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	.01	MM/DD/YYYY	9(11)	3.01
		.02	MM/DD/YYYY	9(11)	3.02
	Provider	.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	.50	MM/DD/YYYY	9(11)	3.50
		.51	MM/DD/YYYY	9(11)	3.51
	Program	.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	.01	MM/DD/YYYY	9(11)	5.01
		.02	MM/DD/YYYY	9(11)	5.02
	Provider	.03	MM/DD/YYYY	9(11)	5.03
	Provider to	.50	MM/DD/YYYY	9(11)	5.50
		.51	MM/DD/YYYY	9(11)	5.51
	Program	.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	.01	MM/DD/YYYY	9(11)	6.01
	Provider to				
	Program	.02	MM/DD/YYYY	9(11)	6.02
7	Total Medicare liability (see instructions)			9(11)	7
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 you agree to the amount of repayment, even though the total repayment is not accomplished until a later date.

9.1.13 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		
PART I - COST REPORT STATUS						
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>				
PART II - CERTIFICATION						
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 _____						
PART III - SETTLEMENT SUMMARY						
		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 - PQHC	-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 5-2 PART I	
Hospital and Hospital Health Care Complex Address:											
1 Street: X(36)		P.O. Box: X(9)								1	
2 City: X(36)		State: XX		Zip Code: X(10)		County: X(36)				2	
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	6	7	8	9	10	
3 Hospital	X(36)	X(6)	9(5)	9	MM/DD/YYYY	X	X	X	X	3	
4 Subprovider- IPF	X(36)	X(6)	9(5)	9	MM/DD/YYYY	X	X	X	X	4	
5 Subprovider- IRF	X(36)	X(6)	9(5)	9	MM/DD/YYYY	X	X	X	X	5	
6 Subprovider- (Other)	X(36)	X(6)	9(5)	9	MM/DD/YYYY	X	X	X	X	6	
7 Swing Beds-SNF	X(36)	X(6)	9(5)		MM/DD/YYYY	X	X	X	X	7	
8 Swing Beds-NF	X(36)	X(6)	9(5)		MM/DD/YYYY	X		X	X	8	
9 Hospital-Based SNF	X(36)	X(6)	9(5)		MM/DD/YYYY	X	X	X	X	9	
10 Hospital-Based NF	X(36)	X(6)	9(5)		MM/DD/YYYY	X		X	X	10	
11 Hospital-Based OLTIC	X(36)									11	
12 Hospital-Based HHA	X(36)	X(6)	9(5)		MM/DD/YYYY	X	X	X	X	12	
13 Separately Certified ASC	X(36)	X(6)	9(5)		MM/DD/YYYY	X	X	X	X	13	
14 Hospital-Based Hospice	X(36)	X(6)	9(5)		MM/DD/YYYY					14	
15 Hospital-Based Health Clinic-RHC	X(36)	X(6)	9(5)		MM/DD/YYYY	X	X	X	X	15	
16 Hospital-Based Health Clinic-FQHC	X(36)	X(6)	9(5)		MM/DD/YYYY	X	X	X	X	16	
17 Hospital-Based (CMHC)	X(36)	X(6)	9(5)		MM/DD/YYYY	X	X	X	X	17	
18 Renal Dialysis	X(36)	X(6)	9(5)		MM/DD/YYYY					18	
19 Other	X(36)	X(6)	9(5)		MM/DD/YYYY					19	
20 Cost Reporting Period (mm/dd/yyyy)		From: MM/DD/YYYY		To: MM/DD/YYYY						20	
21 Type of control (see instructions)										21	
Inpatient PPS Information											
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)?								1		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)	24	
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)	25	
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				26	
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				27	

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 S-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
Prospective Payment System (PPS)-Capital		V	XVIII	XIX	
45	Does this facility qualify and receive capital payment for disproportionate share in accordance with 42 CFR §412.320? (see instructions)	1	2	3	
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	45
47	Is this a new hospital under 42 CFR §412.300 PPS capital? Enter "Y" for yes or "N" for no.	X	X	X	46
48	Is the facility electing full federal capital payment? Enter "Y" for yes or "N" for no.	X	X	X	47
Teaching Hospitals		1	2	3	
56	Is this a hospital involved in training residents in approved GME programs? Enter "Y" for yes or "N" for no.	X			56
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		57
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 §413.83? Enter "Y" for yes or "N" for no. (see instructions)	X			60
		Y/N	DME 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 DME 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))	
64	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. 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))	
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)	1	2	3	4
		Program Name	Program Code	Nonprovider Site	in Hospital
		X(36)	X(10)	9(6),99	9(6),99
					99.9(6)

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

Rev. 2

40-505

4090 (Cont.)		FORM CMS-2552-10		WORKSHEET 5-2 PART I (CONT.)			08-11
HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA		PROVIDER CCN:	PERIOD FROM				
			TO	Unweighted FTEs Nonprovider Site	Unweighted FTEs in Hospital	Ratio (col. 1/ (col. 1 + col. 2))	
		1	2	3	4	5	
Section 5504 of the ACA Current Year FTE Residents in Nonprovider settings--Effective for cost reporting periods beginning on or after July 1, 2010							
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)			66
		Unweighted FTEs Nonprovider Site	Unweighted FTEs in Hospital	Ratio (col. 1/ (col. 1 + col. 2))			
		1	2	3	4	5	
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)	X(36)	X(10)	9(6).99	9(6).99	99.9(6)	67
		Program Name	Program Code	Unweighted FTEs Nonprovider Site	Unweighted FTEs in Hospital	Ratio (col. 3/ (col. 3 + col. 4))	
		1	2	3	4	5	
Inpatient Psychiatric Facility PPS							
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)(iii)(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			71
Inpatient Rehabilitation Facility PPS							
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)(iii)(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			76
Long Term Care Hospital PPS							
80	Is this a Long Term Care Hospital (LTCH)? Enter "Y" for yes or "N" for no.		X				80
TEFRA Providers							
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
Title V and XIX Inpatient Services							
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 ICFMR 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					
105	Does this hospital qualify as a Critical Access Hospital (CAH)?			1	2
106	If this facility qualifies as a CAH, has it elected the all-inclusive method of payment for outpatient services? (see instructions)			X	105
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 25 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&Rs 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) §103? 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					
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)			1	2
				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 renal 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			1	2
156	Subprovider - IPF			X	X
157	Subprovider - IRF			X	X
158	Subprovider - Other			X	X
159	SNE			X	X
160	HHA			X	X
161	CMHC			X	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 1, state 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)
					FTE/Campus
					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		FORM CMS-2552-10		4090 (Cont.)	
HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE		PROVIDER CCN:	PERIOD FROM _____ TO _____	WORKSHEET S-2 Part II	
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		
		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 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					
15	Did total beds available change from the prior cost reporting period? If yes, see instructions.	X			
PS&R Report Data					
		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)

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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)					
Capital Related Cost					
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
Interest Expense					
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
Purchased Services					
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
Provider-Based Physicians					
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
Home Office Costs					
		Y/N	Date		
		1	2		
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 CCN: _____		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 BHC/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(8).99	9(8).99	9(8).99					27
28 Observation Bed Days							9(11)	9(11)								28
29 Ambulance Trips						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)

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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)	
SALARIES							
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
OTHER WAGES AND RELATED COSTS							
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
WAGE-RELATED COSTS							
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 CCN :	PERIOD FROM _____ TO _____		WORKSHEET S-3 PART II & III		
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)	
	1	2	3	4	5	6	
OVERHEAD COSTS - DIRECT SALARIES							
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
Part III - Hospital Wage Index Summary							
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 CEN:	PERIOD FROM _____ TO _____	WORKSHEET S-3, PART IV	
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 _____ TO _____	WORKSHEET S-3, PART IV
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:

FROM _____

HHA CCN: _____

TO _____

WORKSHEET S-4

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	
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	PEP only Episodes	Total (columns 1 through 4)	
	Without Outliers	With Outliers				
	1	2	3	4	5	
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		
RENAL DIALYSIS STATISTICS								
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	9(6)	9(6)	9(6)	9(6)	9(6)	9(6)	1	
2 Number of times per week patient receives dialysis	99.99	99.99	99.99	99.99	99.99	99.99	2	
3 Average patient dialysis time including setup	99.99	99.99	99.99	99.99			3	
4 CAPD exchanges per day				99.99		99.99	4	
5 Number of days in year dialysis furnished	999	999					5	
6 Number of stations	999	999	999	999			6	
7 Treatment capacity per day per station	9(11)	9(11)					7	
8 Utilization (see instructions)	9(3).99	9(3).99					8	
9 Average times dialyzers re-used	9(3).99	9(3).99					9	
10 Percentage of patients re-using dialyzers	9(3).99	9(3).99					10	
TRANSPLANT INFORMATION								
11 Number of patients on transplant list					9(11)		11	
12 Number of patients transplanted during the cost reporting period					9(11)		12	
EPOETIN								
13 Net costs of Epoetin furnished to all maintenance dialysis patients by the provider					9(11)		13	
14 Epoetin amount from Worksheet A for home dialysis program					9(11)		14	
15 Number of EPO units furnished relating to the renal dialysis department					9(11)		15	
16 Number of EPO units furnished relating to the home dialysis department					9(11)		16	
ARANESP								
17 Net costs of ARANESP furnished to all maintenance dialysis patients by the provider					9(11)		17	
18 ARANESP amount from Worksheet A for home dialysis program					9(11)		18	
19 Number of ARANESP units furnished relating to the renal dialysis department					9(11)		19	
20 Number of ARANESP units furnished relating to the home dialysis department					9(11)		20	
PHYSICIAN PAYMENT METHOD (Enter "X" for applicable method(s))								
21 MCP	X	INITIAL METHOD					X	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) X(36)	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: FROM	WORKSHEET S-7	
			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				3															
				X																
Source of Federal Funds:																				
		Grant Award		Date																
		1		2																
4	Community Health Center (Section 330(d), PHS Act)	9(11)		MM/DD/YYYY																
5	Migrant Health Center (Section 329(d), PHS Act)	9(11)		MM/DD/YYYY																
6	Health Services for the Homeless (Section 340(d), PHS Act)	9(11)		MM/DD/YYYY																
7	Appalachian Regional Commission	9(11)		MM/DD/YYYY																
8	Look-alikes	9(11)		MM/DD/YYYY																
9	Other (specify) X(36)	9(11)		MM/DD/YYYY																
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.			1	2															
				X	99															
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	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	XIX	
																1	2	3	4	
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)	9(11)	15	

4090 (Cont.)

FORM CMS-2552-10

08-11

HOSPICE IDENTIFICATION DATA

PROVIDER **CCN**:

PERIOD:

WORKSHEET S-9

HOSPICE NO.:

FROM

TO

PARTS I & II

PART I - ENROLLMENT DAYS

		Unduplicated Days						
		Title XVIII	Title XIX	Title XVIII Skilled Nursing Facility	Title XIX Nursing Facility	All Other		Total (sum of cols. 1, 2 & 5)
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 & 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 S-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 funding 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	Insured patients	Total (col. 1 + col. 2)	
		1	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

10 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

11 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		