

COMPUTATION OF RATIO OF COSTS TO CHARGES		PROVIDER NO.:		PERIOD: FROM _____ TO _____		WORKSHEET C, PART I	
COST CENTER DESCRIPTIONS	Total Cost (from Wkst. B, Part I, col. 27)	Therapy Limit Adj.	Total Costs	RCE Dis- allowance	Total Costs		
	1	2	3	4	5		
INPATIENT ROUTINE SERVICE COST CENTERS							
25	Adults and Pediatrics (General Routine Care)						25
26	Intensive Care Unit						26
27	Coronary Care Unit						27
28	Burn Intensive Care Unit						28
29	Surgical Intensive Care Unit						29
30	Other Special Care (specify)						30
31	Subprovider						31
33	Nursery						33
34	Skilled Nursing Facility						34
35	Other Nursing Facility						35
36	Other Long Term Care						36
ANCILLARY SERVICE COST CENTERS							
37	Operating Room						37
38	Recovery Room						38
39	Delivery Room and Labor Room						39
40	Anesthesiology						40
41	Radiology-Diagnostic						41
42	Radiology-Therapeutic						42
43	Radioisotope						43
44	Laboratory						44
45	PBP Clinical Laboratory Services-Prgm. Only						45
46	Whole Blood & Packed Red Blood Cells						46
47	Blood Storing, Processing, & Trans.						47
48	Intravenous Therapy						48
49	Respiratory Therapy						49
50	Physical Therapy						50
51	Occupational Therapy						51
52	Speech Pathology						52
53	Electrocardiology						53
54	Electroencephalography						54
55	Medical Supplies Charged to Patients						55
55.30	<i>Implantable Devices Charged to Patients</i>						55.30
56	Drugs Charged to Patients						56
57	Renal Dialysis						57
58	ASC (Non-Distinct Part)						58
59	Other Ancillary (specify)						59
OUTPATIENT SERVICE COST CENTERS							
60	Clinic						60
61	Emergency						61
62	Observation Beds (see instructions)						62
63	Other Outpatient Service (specify)						63
OTHER REIMBURSABLE COST CENTERS							
64	Home Program Dialysis						64
65	Ambulance Services						65
66	Durable Medical Equipment-Rented						66
67	Durable Medical Equipment-Sold						67
68	Other Reimbursable (specify)						68
101	Subtotal (sum of lines 25 thru 68)						101
102	Less Observation Beds						102
103	Total (line 101 minus line 102)						103

FORM CMS-2552-96 (07/2009) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTIONS 3620 & 3620.1)

COMPUTATION OF RATIO OF COSTS TO CHARGES			PROVIDER NO.:		PERIOD: FROM _____ TO _____		WORKSHEET C, PART I (CONT.)	
COST CENTER DESCRIPTIONS	Charges			Cost or Other Ratio	TEFRA Inpatient Ratio	PPS Inpatient Ratio		
	Inpatient	Outpatient	Total (col. 6 + col. 7)					
	6	7	8					
	9	10	11					
INPATIENT ROUTINE SERVICE COST CENTERS								
25	Adults and Pediatrics (General Routine Care)						25	
26	Intensive Care Unit						26	
27	Coronary Care Unit						27	
28	Burn Intensive Care Unit						28	
29	Surgical Intensive Care Unit						29	
30	Other Special Care (specify)						30	
31	Subprovider						31	
33	Nursery						33	
34	Skilled Nursing Facility						34	
35	Other Nursing Facility						35	
36	Other Long Term Care						36	
ANCILLARY SERVICE COST CENTERS								
37	Operating Room						37	
38	Recovery Room						38	
39	Delivery Room and Labor Room						39	
40	Anesthesiology						40	
41	Radiology-Diagnostic						41	
42	Radiology-Therapeutic						42	
43	Radioisotope						43	
44	Laboratory						44	
45	PBP Clinical Laboratory Services-Prgm. Only						45	
46	Whole Blood & Packed Red Blood Cells						46	
47	Blood Storing, Processing, & Trans.						47	
48	Intravenous Therapy						48	
49	Respiratory Therapy						49	
50	Physical Therapy						50	
51	Occupational Therapy						51	
52	Speech Pathology						52	
53	Electrocardiology						53	
54	Electroencephalography						54	
55	Medical Supplies Charged to Patients						55	
55.30	<i>Implantable Devices Charged to Patients</i>						55.30	
56	Drugs Charged to Patients						56	
57	Renal Dialysis						57	
58	ASC (Non-Distinct Part)						58	
59	Other Ancillary (specify)						59	
OUTPATIENT SERVICE COST CENTERS								
60	Clinic						60	
61	Emergency						61	
62	Observation Beds (see instructions)						62	
63	Other Outpatient Service (specify)						63	
OTHER REIMBURSABLE COST CENTERS								
64	Home Program Dialysis						64	
65	Ambulance Services						65	
66	Durable Medical Equipment-Rented						66	
67	Durable Medical Equipment-Sold						67	
68	Other Reimbursable (specify)						68	
101	Subtotal (sum of lines 25 thru 68)						101	
102	Less Observation Beds						102	
103	Total (line 101 minus line 102)						103	

FORM CMS-2552-96 (07/2009) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTIONS 3620 & 3620.1)

CALCULATION OF OUTPATIENT SERVICE COST TO CHARGE RATIOS NET OF REDUCTIONS					PROVIDER NO.:	PERIOD: FROM _____ TO _____		WORKSHEET C, PART II		
Cost Center Descriptions	Total Cost (Wkst. B, Part I, col. 27)	Capital Cost (Wkst. B, sum of Parts II & III, col. 27)	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 (Wkst. C, Part I, col. 8)	Outpatient Cost to Charge Ratio (col. 6 ÷ col. 7)	I/P Part B Cost to Charge Ratio (see instruc.)	
	1	2	3	4	5	6	7	8	9	
ANCILLARY SERVICE COST CENTERS										
37 Operating Room										37
38 Recovery Room										38
39 Delivery Room and Labor Room										39
40 Anesthesiology										40
41 Radiology-Diagnostic										41
42 Radiology-Therapeutic										42
43 Radioisotope										43
44 Laboratory										44
45 PBP Clinical Laboratory Services-Prgm. Only										45
46 Whole Blood & Packed Red Blood Cells										46
47 Blood Storing, Processing, & Trans.										47
48 Intravenous Therapy										48
49 Respiratory Therapy										49
50 Physical Therapy										50
51 Occupational Therapy										51
52 Speech Pathology										52
53 Electrocardiology										53
54 Electroencephalography										54
55 Medical Supplies Charged to Patients										55
56 Drugs Charged to Patients										56
57 Renal Dialysis										57
58 ASC (Non-Distinct Part)										58
59 Other Ancillary (specify)										59

FORM CMS-2552-96 (9/2000) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTIONS 3620 & 3620.2)

CALCULATION OF OUTPATIENT SERVICE COST TO CHARGE RATIOS NET OF REDUCTIONS					PROVIDER NO.:	PERIOD FROM: _____ TO: _____		WORKSHEET C, PART II (CONT.)	
Cost Center Descriptions	Total Cost (Wkst. B, Part I, col. 27)	Capital Cost (Wkst. B, sum of Parts II & III, col. 27)	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 (Wkst. C, Part I, col. 8)	Outpatient Cost to Charge Ratio (col. 6 ÷ col. 7)	I/P Part B Cost to Charge Ratio (see instruc.)
	1	2	3	4	5	6	7	8	9
OUTPATIENT SERVICE COST CENTERS									
60 Clinic									60
61 Emergency									61
62 Observation Beds (see instructions)									62
63 Other Outpatient Service (specify)									63
OTHER REIMBURSABLE COST CENTERS									
64 Home Program Dialysis									64
65 Ambulance Services									65
66 Durable Medical Equipment - Rented									66
67 Durable Medical Equipment - Sold									67
68 Other Reimbursable (specify)									68
101 Subtotal (sum of lines 37-68)									101
102 Less Observation Beds									102
103 Total (sum of line 101 minus line 102)									103

FORM CMS-2552-96 (9/2000) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTIONS 3620 & 3620.2)

COMPUTATION OF TOTAL RPCH INPATIENT ANCILLARY COST AND INPATIENT RPCH OPERATING COST	PROVIDER NO.:	PERIOD: FROM _____ TO _____	WORKSHEET C, PARTS III & IV
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PART III - COMPUTATION OF TOTAL RPCH INPATIENT ANCILLARY COSTS

COST CENTER DESCRIPTIONS	Total Cost (from Wkst. B, Part I, col. 27)	Total Ancillary Charges	Total Inpatient Ancillary Charges	Charge to Charge Ratio (col. 3 ÷ col. 2)	Total Inpatient Cost (col. 1 x col. 4)	
	1	2	3	4	5	
ANCILLARY SERVICE COST CENTERS						
37 Operating Room						37
38 Recovery Room						38
39 Delivery Room and Labor Room						39
40 Anesthesiology						40
41 Radiology-Diagnostic						41
42 Radiology-Therapeutic						42
43 Radioisotope						43
44 Laboratory						44
45 PBP Clinical Laboratory Services-Prgm. Only						45
46 Whole Blood & Packed Red Blood Cells						46
47 Blood Storing, Processing, & Transfusion						47
48 Intravenous Therapy						48
49 Respiratory Therapy						49
50 Physical Therapy						50
51 Occupational Therapy						51
52 Speech Pathology						52
53 Electrocardiology						53
54 Electroencephalography						54
55 Medical Supplies Charged to Patients						55
56 Drugs Charged to Patients						56
57 Renal Dialysis						57
58 ASC (Non-Distinct Part)						58
59 Other Ancillary (specify)						59
OUTPATIENT SERVICE COST CENTERS						
60 Clinic						60
61 Emergency						61
62 Observation Beds (see instructions)						62
63 Other Outpatient Services (specify)						63
OTHER REIMBURSABLE COST CENTERS						
64 Home Program Dialysis						64
65 Ambulance Services						65
66 Durable Medical Equipment-Rented						66
67 Durable Medical Equipment-Sold						67
68 Other Reimbursable (specify)						68
101 Subtotal (sum of lines 37-68)						101

PART IV - COMPUTATION OF INPATIENT RPCH OPERATING COST

1	General inpatient routine services cost (see instructions)					1
2	Total inpatient ancillary service cost (Worksheet C, Part III, column 5, line 101)					2
3	Total inpatient service cost (sum of lines 1 and 2)					3
4	Total inpatient days (Worksheet S-3, Part I, column 6, line 1)					4
5	Inpatient service cost per diem (see instructions)					5
			Title V	Title XVIII	Title XIX	
			1	2	3	
6	Program inpatient service cost (line 5 times Wkst. D-1, line 9)					6
PROGRAM INPATIENT ROUTINE SWING BED COST						
7	Program swing-bed (SNF/NF) inpatient routine cost through December 31 of the cost reporting period (Wkst. D-1, Part I, line 10 times line 17 for title XVIII and line 12 times line 19 for titles V and XIX)					7
8	Program swing-bed (SNF/NF) inpatient routine costs after December 31 of the cost reporting period (Wkst. D-1, Part I, line 11 times line 18 for title XVIII and line 13 times line 20 for titles V and XIX)					8
9	Total program swing-bed inpatient routine costs (line 7 plus line 8)					9

FROM CMS-2552-96 (9/97) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTIONS 3620.3-3620.4)

COMPUTATION OF OUTPATIENT COST PER VISIT - RURAL PRIMARY CARE HOSPITAL				PROVIDER NO.:		PERIOD: FROM _____ TO _____		WORKSHEET C, PART V	
COST CENTER DESCRIPTIONS	Total Cost (from Wkst. B, Part I, col. 27)	Provider-based Physician Adjustment (see instructions)	Total Costs (col. 1 + col. 2)	Total Ancillary Charges (from Wkst. C, Part III, col. 2)	Total Outpatient Charges (see instructions)	Ratio of Out- patient Charges to Total Charges (col. 5 ÷ col. 4)	Total Outpatient Costs (col. 3 x col. 6)		
	1	2	3	4	5	6	7		
ANCILLARY SERVICE COST CENTERS									
37 Operating Room									37
38 Recovery Room									38
39 Delivery Room and Labor Room									39
40 Anesthesiology									40
41 Radiology-Diagnostic									41
42 Radiology-Therapeutic									42
43 Radioisotope									43
44 Laboratory									44
45 PBP Clinical Laboratory Services-Prgm. Only									45
46 Whole Blood & Packed Red Blood Cells									46
47 Blood Storing, Processing, & Transfusion									47
48 Intravenous Therapy									48
49 Respiratory Therapy									49
50 Physical Therapy									50
51 Occupational Therapy									51
52 Speech Pathology									52
53 Electrocardiology									53
54 Electroencephalography									54
55 Medical Supplies Charged to Patients									55
56 Drugs Charged to Patients									56
57 Renal Dialysis									57
58 ASC (Non-Distinct Part)									58
59 Other Ancillary (specify)									59

FORM CMS-2552-96 (9/96) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3620.5)

COMPUTATION OF OUTPATIENT COST PER VISIT - RURAL PRIMARY CARE HOSPITAL			PROVIDER NO.:		PERIOD: FROM _____ TO _____		WORKSHEET C, PART V (CONT.)	
COST CENTER DESCRIPTIONS	Total Cost (from Wkst. B, Part I, col. 27)	Provider-based Physician Adjustment (see instructions)	Total Costs (col. 1 + col. 2)	Total Ancillary Charges (from Wkst. C, Part III, col. 2)	Total Outpatient Charges (see instructions)	Ratio of Out- patient Charges to Total Charges (col. 5 ÷ col. 4)	Total Outpatient Costs (col. 3 x col. 6)	
	1	2	3	4	5	6	7	
OUTPATIENT SERVICE COST CENTERS								
60	Clinic							60
61	Emergency							61
62	Observation Beds (see instructions)							62
63	Other Outpatient Services (specify)							63
OTHER REIMBURSABLE COST CENTERS								
64	Home Program Dialysis							64
65	Ambulance Services							65
66	Durable Medical Equipment-Rented							66
67	Durable Medical Equipment-Sold							67
68	Other Reimbursable (specify)							68
101	Total (sum of lines 37-68)							101
102	Total outpatient visits							102
103	Aggregate cost per visit (line 101 ÷ line 102)							103
104	Title V outpatient visits							104
105	Title XVIII outpatient visits							105
106	Title XIX outpatient visits							106
107	Title V outpatient costs (line 103 x line 104)							107
108	Title XVIII outpatient costs (line 103 x line 105)							108
109	Title XIX outpatient costs (line 103 x line 106)							109

FORM CMS-2552-96 (9/96) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3620.5)