

- Administrative and Clerical Salaries
- Admitting Supplies
- Dues
- Periodicals and Books
- Employee Education
- Purchased Maintenance

Practice Exercise 5-I: Grouping Expenses by Cost Center

The Metropolis Health System groups expenses for the Intensive Care Unit into its own cost center. Laboratory expenses and Laundry expenses are likewise grouped into their own cost centers.

Required

1. Set up a worksheet with individual columns across the top for the three cost centers: Intensive Care Unit, Laboratory, and Laundry.
2. Indicate the appropriate cost center for each of the following expenses:
 - Drugs Requisitioned
 - Pathology Supplies
 - Detergents and Bleach
 - Nursing Salaries
 - Clerical Salaries
 - Uniforms (for Laundry Aides)
 - Repairs (parts for microscopes)

(Hint: One of the expenses will apply to more than one cost center.)

Headings for your worksheet:

Intensive Care Unit	Laboratory	Laundry
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Assignment Exercise 5-1: Grouping Expenses by Cost Center

The Metropolis Health System's Rehabilitation and Wellness Center offers outpatient therapy and return-to-work services plus cardiac and pulmonary rehabilitation to get people back to a normal way of living. The Rehabilitation and Wellness Center expenses include the following:

- Nursing Salaries
- Physical Therapist Salaries
- Occupational Therapist Salaries
- Cardiac Rehab Salaries
- Pulmonary Rehab Salaries
- Patient Education Coordinator Salary
- Nursing Supplies
- Physical Therapist Supplies