

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES				PROVIDER NO.:		PERIOD: FROM _____ TO _____		WORKSHEET A	
COST CENTER DESCRIPTIONS (omit cents)			SALARIES	OTHER	TOTAL (col. 1 + col. 2)	RECLASSIFI- CATIONS	RECLASSIFIED TRIAL BALANCE (col. 3 ± col. 4)	ADJUSTMENTS	NET EXPENSES FOR ALLOCATION (col. 5 ± col. 6)
			1	2	3	4	5	6	7
<b>GENERAL SERVICE COST CENTERS</b>									
1	0100	Old Capital Related Costs-Buildings and Fixtures							1
2	0200	Old Capital Related Costs-Movable Equipment							2
3	0300	New Capital Related Costs-Buildings and Fixtures							3
4	0400	New Capital Related Costs-Movable Equipment							4
5	0500	Employee Benefits							5
6	0600	Administrative and General							6
7	0700	Maintenance and Repairs							7
8	0800	Operation of Plant							8
9	0900	Laundry and Linen Service							9
10	1000	Housekeeping							10
11	1100	Dietary							11
12	1200	Cafeteria							12
13	1300	Maintenance of Personnel							13
14	1400	Nursing Administration							14
15	1500	Central Services and Supply							15
16	1600	Pharmacy							16
17	1700	Medical Records & Medical Records Library							17
18	1800	Social Service							18
19		Other General Service (specify)							19
20	2000	Nonphysician Anesthetists							20
21	2100	Nursing School							21
22	2200	Intern & Res. Service-Salary & Fringes (Approved)							22
23	2300	Intern & Res. Other Program Costs (Approved)							23
24	2400	Paramedical Ed. Program (specify)							24
<b>INPATIENT ROUTINE SERVICE COST CENTER</b>									
25	2500	Adults and Pediatrics (General Routine Care)							25
26	2600	Intensive Care Unit							26
27	2700	Coronary Care Unit							27
28	2800	Burn Intensive Care Unit							28
29	2900	Surgical Intensive Care Unit							29
30		Other Special Care (specify)							30
31	3100	Subprovider (specify)							31
33	3300	Nursery							33
34	3400	Skilled Nursing Facility							34
35	3500	Nursing Facility							35
36	3600	Other Long Term Care							36

FORM CMS-2552-96 (9/96) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3610)

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			1	2	3	4	5	6	7
<b>ANCILLARY SERVICE COST CENTERS</b>									
37	3700	Operating Room							37
38	3800	Recovery Room							38
39	3900	Delivery Room and Labor Room							39
40	4000	Anesthesiology							40
41	4100	Radiology-Diagnostic							41
42	4200	Radiology-Therapeutic							42
43	4300	Radioisotope							43
44	4400	Laboratory							44
45	4500	PBP Clinical Laboratory Services-Program Only							45
46	4600	Whole Blood & Packed Red Blood Cells							46
47	4700	Blood Storing, Processing, & Trans.							47
48	4800	Intravenous Therapy							48
49	4900	Respiratory Therapy							49
50	5000	Physical Therapy							50
51	5100	Occupational Therapy							51
52	5200	Speech Pathology							52
53	5300	Electrocardiology							53
54	5400	Electroencephalography							54
55	5500	Medical Supplies Charged to Patients							55
55.30	5530	<i>Implantable Devices Charged to Patients</i>							55.30
56	5600	Drugs Charged to Patients							56
57	5700	Renal Dialysis							57
58	5800	ASC (Non-Distinct Part)							58
59		Other Ancillary (specify)							59
<b>OUTPATIENT SERVICE COST CENTERS</b>									
60	6000	Clinic							60
61	6100	Emergency							61
62	6200	Observation Beds							62
63		Other Outpatient Service (specify)							63
<b>OTHER REIMBURSABLE COST CENTERS</b>									
64	6400	Home Program Dialysis							64
65	6500	Ambulance Services							65
66	6600	Durable Medical Equipment-Rented							66
67	6700	Durable Medical Equipment-Sold							67
68		Other Reimbursable (specify)							68
69		Outpatient Rehabilitation Provider (specify)							69

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			1	2	3	4	5	6	7
70	7000	Intern-Resident Service (not appvd. tchnng. prgm.)							70
71	7100	Home Health Agency							71
SPECIAL PURPOSE COST CENTERS									
82	8200	Lung Acquisition							82
83	8300	Kidney Acquisition							83
84	8400	Liver Acquisition							84
85	8500	Heart Acquisition							85
86		Other Organ Acquisition (specify)							86
88	8800	Interest Expense							- 0 - 88
89	8900	Utilization Review-SNF							- 0 - 89
90	9000	Other Capital-Related Costs (see instructions)							- 0 - 90
92	9200	Ambulatory Surgical Center (Distinct Part)							92
93	9300	Hospice							93
94		Other Special Purpose (specify)							94
95		SUBTOTALS (sum of lines 1-94)							95
NONREIMBURSABLE COST CENTERS									
96	9600	Gift, Flower, Coffee Shop, & Canteen							96
97	9700	Research							97
98	9800	Physicians' Private Offices							98
99	9900	Nonpaid Workers							99
100		Other Nonreimbursable (specify)							100
101		TOTAL (sum of lines 95-100)				- 0 -			101

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