

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								1
2	00200	Capital Related Costs-Movable Equipment								2
3	00300	Other Capital Related Costs							-0-	3
4	00400	Employee Benefits Department								4
5	00500	Administrative and General								5
6	00600	Maintenance and Repairs								6
7	00700	Operation of Plant								7
8	00800	Laundry and Linen Service								8
9	00900	Housekeeping								9
10	01000	Dietary								10
11	01100	Cafeteria								11
12	01200	Maintenance of Personnel								12
13	01300	Nursing Administration								13
14	01400	Central Services and Supply								14
15	01500	Pharmacy								15
16	01600	Medical Records & Medical Records Library								16
17	01700	Social Service								17
18		Other General Service (specify)								18
19	01900	Nonphysician Anesthetists								19
20	02000	Nursing Program								20
21	02100	Intern & Res. Service-Salary & Fringes (Approved)								21
22	02200	Intern & Res. Other Program Costs (Approved)								22
23		Paramedical Ed. Program (specify)								23
INPATIENT ROUTINE SERVICE COST CENTERS										
30	03000	Adults and Pediatrics (General Routine Care)								30
31	03100	Intensive Care Unit								31
32	03200	Coronary Care Unit								32
33	03300	Burn Intensive Care Unit								33
34	03400	Surgical Intensive Care Unit								34
35		Other Special Care (specify)								35
40	04000	Subprovider - IPF								40
41	04100	Subprovider - IRF								41
42		Subprovider (specify)								42
43	04300	Nursery								43
44	04400	Skilled Nursing Facility								44
45	04500	Nursing Facility								45
46	04600	Other Long Term Care								46

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			1	2	3	4	5	6	7	
ANCILLARY SERVICE COST CENTERS										
50	05000	Operating Room								50
51	05100	Recovery Room								51
52	05200	Labor Room and Delivery Room								52
53	05300	Anesthesiology								53
54	05400	Radiology-Diagnostic								54
55	05500	Radiology-Therapeutic								55
56	05600	Radioisotope								56
57	05700	Computed Tomography (CT) Scan								57
58	05800	Magnetic Resonance Imaging (MRI)								58
59	05900	Cardiac Catheterization								59
60	06000	Laboratory								60
61	06100	PBP Clinical Laboratory Services-Program Only								61
62	06200	Whole Blood & Packed Red Blood Cells								62
63	06300	Blood Storing, Processing, & Trans.								63
64	06400	Intravenous Therapy								64
65	06500	Respiratory Therapy								65
66	06600	Physical Therapy								66
67	06700	Occupational Therapy								67
68	06800	Speech Pathology								68
69	06900	Electrocardiology								69
70	07000	Electroencephalography								70
71	07100	Medical Supplies Charged to Patients								71
72	07200	Implantable Devices Charged to Patients								72
73	07300	Drugs Charged to Patients								73
74	07400	Renal Dialysis								74
75	07500	ASC (Non-Distinct Part)								75
76		Other Ancillary (specify)								76
77	07700	Allogeneic HSCT Acquisition								77
78	07800	CAR T-Cell Immunotherapy								78
OUTPATIENT SERVICE COST CENTERS										
88	08800	Rural Health Clinic (RHC)								88
89	08900	Federally Qualified Health Center (FQHC)								89
90	09000	Clinic								90
91	09100	Emergency								91
92	09200	Observation Beds								92
93		Other Outpatient Service (specify)								93
93.99	09399	Partial Hospitalization Program								93.99

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COST CENTER DESCRIPTIONS (omit cents)			SALARIES 1	OTHER 2	TOTAL (col. 1 + col. 2) 3	RECLASSIFI- CATIONS 4	RECLASSIFIED TRIAL BALANCE (col. 3 ± col. 4) 5	ADJUSTMENTS 6	NET EXPENSES FOR ALLOCATION (col. 5 ± col. 6) 7
OTHER REIMBURSABLE COST CENTERS									
94	09400	Home Program Dialysis							94
95	09500	Ambulance Services							95
96	09600	Durable Medical Equipment-Rented							96
97	09700	Durable Medical Equipment-Sold							97
98		Other Reimbursable (specify)							98
99		Outpatient Rehabilitation Provider (specify)							99
100	10000	Intern-Resident Service (not appvd. tchnlg. prgm.)							100
101	10100	Home Health Agency							101
102	10200	Opioid Treatment Program							102
SPECIAL PURPOSE COST CENTERS									
105	10500	Kidney Acquisition							105
106	10600	Heart Acquisition							106
107	10700	Liver Acquisition							107
108	10800	Lung Acquisition							108
109	10900	Pancreas Acquisition							109
110	11000	Intestinal Acquisition							110
111	11100	Islet Acquisition							111
112		Other Organ Acquisition (specify)							112
113	11300	Interest Expense							- 0 -
114	11400	Utilization Review-SNF							- 0 -
115	11500	Ambulatory Surgical Center (Distinct Part)							115
116	11600	Hospice							116
117		Other Special Purpose (specify)							117
118		SUBTOTALS (sum of lines 1 through 117)							118
NONREIMBURSABLE COST CENTERS									
190	19000	Gift, Flower, Coffee Shop, & Canteen							190
191	19100	Research							191
192	19200	Physicians' Private Offices							192
193	19300	Nonpaid Workers							193
194		Other Nonreimbursable (specify)							194
200		TOTAL (sum of lines 118 through 199)							- 0 -