

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-
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 School						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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					RECLASSIFIED TRIAL BALANCE (col. 3 ± col. 4)	ADJUSTMENTS	NET EXPENSES FOR ALLOCATION (col. 5 ± col. 6)	
					1	2	3	4
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 Stem Cell Acquisition						77
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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			1	2	3	4	5	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. tchnng. prgm.)							100
101	10100	Home Health Agency							101
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 -		200