

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									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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			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. tchng. 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 -	113
114	11400	Utilization Review-SNF							- 0 -	114
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