

RECONCILIATION OF CAPITAL COSTS CENTERS	PROVIDER NO.: _____	PERIOD: FROM _____ TO _____	WORKSHEET A-7, PARTS III & IV
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**PART III - RECONCILIATION OF CAPITAL COSTS CENTERS**

Description	COMPUTATION OF RATIOS				ALLOCATION OF OTHER CAPITAL				
	Gross Assets	Capitalized Leases	Gross Assets for Ratio (col. 1 - col. 2)	Ratio (see instru.)	Insurance	Taxes	Other Capital-Related Costs	Total (sum of cols. 5-7)	
*	1	2	3	4	5	6	7	8	
1 Old Capital Related Costs-Buildings and Fixtures									1
2 Old Capital Related Costs-Movable Equipment									2
3 New Capital Related Costs-Buildings and Fixtures									3
4 New Capital Related Costs-Movable Equipment									4
5 Total (sum of lines 1-4)				1.000000					5

Description	SUMMARY OF OLD AND NEW CAPITAL								
	Depreciation	Lease	Interest	Insurance (see instru.)	Taxes (see instru.)	Other Capital-Related Costs (see instru.)	Total (1) (sum of cols. 9-14)		
*	9	10	11	12	13	14	15		
1 Old Capital Related Costs-Buildings and Fixtures									1
2 Old Capital Related Costs-Movable Equipment									2
3 New Capital Related Costs-Buildings and Fixtures									3
4 New Capital Related Costs-Movable Equipment									4
5 Total (sum of lines 1-4)									5

(1) The amounts on lines 1 thru 4 must equal the corresponding amounts on Worksheet A, column 7, lines 1 thru 4. Columns 9 through 14 should include related Worksheet A-6 reclassifications, Worksheet A-8 adjustments, and Worksheet A-8-1 related organizations and home office costs. (See instructions.)

**PART IV - RECONCILIATION OF AMOUNTS FROM WORKSHEET A, COLUMN 2, LINES 1 THRU 4**

Description	SUMMARY OF OLD AND NEW CAPITAL								
	Depreciation	Lease	Interest	Insurance (see instru.)	Taxes (see instru.)	Other Capital-Related Costs (see instru.)	Total (1) (sum of cols. 9-14)		
*	9	10	11	12	13	14	15		
1 Old Capital Related Costs-Buildings and Fixtures									1
2 Old Capital Related Costs-Movable Equipment									2
3 New Capital Related Costs-Buildings and Fixtures									3
4 New Capital Related Costs-Movable Equipment									4
5 Total (sum of lines 1-4)									5

(1) The amount in columns 9 thru 14 must equal the amount on Worksheet A, column 2, lines 1 thru 4. Enter in each column the appropriate amounts including any directly assigned cost which may have been included in Worksheet A, column 2, lines 1 thru 4.

\* All line numbers except line 5 are to be consistent with Worksheet A line numbers for capital cost centers.