

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES  
FOR HOSPITAL-BASED FQHC

PROVIDER CCN: \_\_\_\_\_  
COMPONENT CCN: \_\_\_\_\_

PERIOD:  
FROM: \_\_\_\_\_  
TO: \_\_\_\_\_

WORKSHEET N-1

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	Cap Rel Costs-Bldg and Fix							1
2	Cap Rel Costs-Mvble Equip							2
3	Employee Benefits							3
4	Administrative and General							4
5	Plant Operation and Maintenance							5
6	Janitorial							6
7	Medical Records							7
8	Subtotal - Administrative Overhead							8
9	Pharmacy							9
10	Medical Supplies							10
11	Transportation							11
12	Other General Service							12
13	Subtotal - Total Overhead							13
<b>DIRECT CARE COST CENTERS</b>								
23	Physician							23
24	Physician Services Under Agreement							24
25	Physician Assistant							25
26	Nurse Practitioner							26
27	Visiting Registered Nurse							27
28	Visiting Licensed Practical Nurse							28
29	Certified Nurse Midwife							29
30	Clinical Psychologist							30
31	Clinical Social Worker							31
32	Laboratory Technician							32
33	Reg Dietician/Cert DSMT/MNT Educator							33
34	Physical Therapist							34
35	Occupational Therapist							35
36	Other Allied Health Personnel							36
37	Subtotal - Direct Patient Care Services							37

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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>REIMBURSABLE PASS THROUGH COSTS</b>								
47 Pneumococcal Vaccines & Med Supplies								47
48 Influenza Vaccines & Med Supplies								48
48.10 COVID-19 Vaccine & Med Supplies								48.10
48.11 Monoclonal Antibody Products								48.11
49 Subtotal - Reimbursable Pass through Costs								49
<b>OTHER FQHC SERVICES</b>								
60 Medicare Excluded Services								60
61 Diagnostic & Screening Lab Tests								61
62 Radiology - Diagnostic								62
63 Prosthetic Devices								63
64 Durable Medical Equipment								64
65 Ambulance Services								65
66 Telehealth								66
67 Drugs Charged to Patients								67
68 Chronic Care Management								68
69 Other								69
70 Subtotal - Other FQHC Services								70
<b>NONREIMBURSABLE COST CENTERS</b>								
77 Retail Pharmacy								77
78 Other Nonreimbursable								78
79 Subtotal - Non-Reimbursable Costs								79
100 TOTAL (sum of lines 13, 37, 49, 70, and 79)								100