

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES
FOR HOSPITAL-BASED FQHCPROVIDER 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	
GENERAL SERVICE COST CENTERS									
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
DIRECT CARE COST CENTERS									
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
31.10	Marriage and Family Therapist								31.10
31.11	Mental Health Counselor								31.11
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	
REIMBURSABLE PASS THROUGH COSTS									
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
OTHER FQHC SERVICES									
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
NONREIMBURSABLE COST CENTERS									
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