

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES			PROVIDER CCN:		PERIOD: FROM _____ TO _____		WORKSHEET A		
Cost Center Description			SALARIES	OTHER	TOTAL (col. 1 + col. 2)	RECLASSI- FICATIONS Increase/Decrease (from Wkst. A-6)	RECLASSIFIED TRIAL BALANCE (col. 3 +/- col. 4)	ADJUSTMENTS TO EXPENSES Increase/Decrease (from Wkst. A-8)	NET EXPENSES FOR COST ALLOCATION (col. 5 +/- col. 6)
A	B	C	1	2	3	4	5	6	7
GENERAL SERVICE COST CENTERS									
1	0100	Capital-Related Costs - Buildings & Fixtures							1
2	0200	Capital-Related Costs - Moveable Equipment							2
3	0300	Employee Benefits							3
4	0400	Administrative and General							4
5	0500	Plant Operation, Maintenance and Repairs							5
6	0600	Laundry and Linen Service							6
7	0700	Housekeeping							7
8	0800	Dietary							8
9	0900	Nursing Administration							9
10	1000	Central Services and Supply							10
11	1100	Pharmacy							11
12	1200	Medical Records and Library							12
13	1300	Social Service							13
14	1400	Nursing and Allied Health Education							14
15		Other General Service Cost							15
INPATIENT ROUTINE SERVICE COST CENTERS									
30	3000	Skilled Nursing Facility							30
31	3100	Nursing Facility							31
32	3200	ICF - Mentally Retarded							32
33	3300	Other Long Term Care							33
ANCILLARY SERVICE COST CENTERS									
40	4000	Radiology							40
41	4100	Laboratory							41
42	4200	Intravenous Therapy							42
43	4300	Oxygen (Inhalation) Therapy							43
44	4400	Physical Therapy							44
45	4500	Occupational Therapy							45
46	4600	Speech Pathology							46
47	4700	Electrocardiology							47

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES			PROVIDER CCN:		PERIOD : FROM _____ TO _____		WORKSHEET A (Cont.)		
Cost Center Description			SALARIES	OTHER	TOTAL (col. 1 + col. 2)	RECLASSI- FICATIONS Increase/Decrease (from Wkst. A-6)	RECLASSIFIED TRIAL BALANCE (col. 3 +/- col. 4)	ADJUSTMENTS TO EXPENSES Increase /Decrease (from Wkst. A-8)	NET EXPENSES FOR COST ALLOCATION (col. 5 +/- col. 6)
A	B	C	1	2	3	4	5	6	7
48	4800	Medical Supplies Charged to Patients							48
49	4900	Drugs Charged to Patients							49
50	5000	Dental Care - Title XIX only							50
51	5100	Support Surfaces							51
52		Other Ancillary Service Cost							52
OUTPATIENT SERVICE COST CENTERS									
60	6000	Clinic							60
61	6100	Rural Health Clinic (RHC)							61
62	6200	FQHC							62
63		Other Outpatient Service Cost							63
OTHER REIMBURSABLE COST CENTERS									
70	7000	Home Health Agency Cost							70
71	7100	Ambulance							71
72		Outpatient Rehabilitation (specify)							72
73	7300	CMHC							73
74		Other Reimbursable Cost							74
SPECIAL PURPOSE COST CENTERS									
80	8000	Malpractice Premiums & Paid Losses							-0-
81	8100	Interest Expense							- 0 -
82	8200	Utilization Review							- 0 -
83	8300	Hospice							83
84		Other Special Purpose Cost							84
89		SUBTOTALS (sum of lines 1 through 84)							89
NON REIMBURSABLE COST CENTERS									
90	9000	Gift, Flower, Coffee Shops and Canteen							90
91	9100	Barber and Beauty Shop							91
92	9200	Physicians' Private Offices							92
93	9300	Nonpaid Workers							93
94	9400	Patients' Laundry							94
95		Other Nonreimbursable Cost							95
100		TOTAL							100

RECLASSIFICATIONS	PROVIDER CCN:	PERIOD : FROM _____ TO _____	WORKSHEET A-6
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	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	I N C R E A S E				D E C R E A S E				
			COST CENTER	LN NO.	SALARY	NON SALARY	COST CENTER	LN NO.	SALARY	NON SALARY	
		1	2	3	4	5	6	7	8	9	
1											1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
100	TOTAL RECLASSIFICATIONS (Sum of columns 4 and 5 must equal sum of columns 8 and 9 (2))										100

- (1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
- (2) Transfer the amounts in columns 4, 5, 8 and 9 to Worksheet A, column 4, lines as appropriate.

ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES	PROVIDER CCN: _____	PERIOD : FROM _____ TO _____	WORKSHEET A-7
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	Description	Beginning Balances 1	Acquisitions			Disposals and Retirements 5	Ending Balance 6	Fully Depreciated Assets 7	
			Purchases 2	Donation 3	Total 4				
1	Land								1
2	Land Improvements								2
3	Buildings and Fixtures								3
4	Building Improvements								4
5	Fixed Equipment								5
6	Movable Equipment								6
7	Subtotal (sum of lines 1-6)								7
8	Reconciling Items								8
9	Total (line 7 minus line 8)								9

ADJUSTMENTS TO EXPENSES		PROVIDER CCN:	PERIOD : FROM _____ TO _____	WORKSHEET A-8	
Description (1)	Basis for Adjustment (2)	Amount	Expense Classification on Wkst. A to/from which the amount is to be adjusted		
			Cost Center	Line No.	
0	1	2	3	4	
1 Investment income on restricted funds (Chapter 2)					1
2 Trade, quantity and time discounts on purchases (Chapter 8)					2
3 Refunds and rebates of expenses (Chapter 8)					3
4 Rental of provider space by suppliers (Chapter 8)					4
5 Telephone services (pay stations excluded) (Chapter 21)					5
6 Television and radio service (Chapter 21)					6
7 Parking lot (Chapter 21)					7
8 Remuneration applicable to provider-based physician adjustment	Worksheet A-8-2				8
9 Home office costs (Chapter 21)					9
10 Sale of scrap, waste, etc. (Chapter 23)					10
11 Nonallowable costs related to certain Capital expenditures (Chapter 24)					11
12 Adjustment resulting from transactions with related organizations (Chapter 10)	Worksheet A-8-1				12
13 Laundry and Linen service					13
14 Revenue - Employee meals					14
15 Cost of meals - Guests					15
16 Sale of medical supplies to other than patients					16
17 Sale of drugs to other than patients					17
18 Sale of medical records and abstracts					18
19 Vending machines					19
20 Income from imposition of interest, finance or penalty charges (Chapter 21)					20
21 Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments					21
22 Utilization review--physicians' compensation (Chapter 21)			Utilization Review- SNF	82	22
23 Depreciation--buildings and fixtures			Capital Related Cost- Building	1	23
24 Depreciation--movable equipment			Capital Related Cost-Movable	2	24
25 Other Adjustment					25
100 TOTAL (sum of lines 1 through 99) (transfer to Wkst. A, col. 6, line 100)					100

- (1) Description - all chapter references in this column pertain to CMS Pub. 15-1
- (2) Basis for adjustment (see instructions)
 - A. Costs - if cost, including applicable overhead, can be determined
 - B. Amount Received - if cost cannot be determined

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS	PROVIDER CCN:	PERIOD : FROM _____ TO _____	WORKSHEET A-8-1
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PART I - COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS

	Line No.	Cost Center	Expense Items	Amount Allowable In Cost	Amount Included in Wkst. A., col. 5	Adjustments (col. 4 minus col. 5)	
	1	2	3	4	5	6	
1							1
2							2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10	TOTALS (sum of lines 1-9) (Transfer column 6, line 10 to Wkst. A-8, col. 3, line 12)						10

PART II - INTERRELATIONSHIP TO RELATED ORGANIZATION(S) AND / OR HOME OFFICE

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part II of this worksheet.

This information is used by the Centers for Medicare and Medicaid Services and its intermediaries/contractors in determining that the costs applicable to services, facilities, and supplies furnished by organizations related to you by common ownership or control represent reasonable costs as determined under section 1861 of the Social Security Act. If you do not provide all or any part of the requested information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

	(1) Symbol	Name	Percentage of Ownership	Related Organization(s)			
				Name	Percentage of Ownership	Type of Business	
	1	2	3	4	5	6	
1							1
2							2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10

(1) Use the followings symbols to indicate interrelationship to related organizations:

- A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
- B. Corporation, partnership or other organization has financial interest in provider.
- C. Provider has financial interest in corporation, partnership, or other organization.
- D. Director, officer, administrator or key person of provider or organization.
- E. Individual is director, officer, administrator or key person of provider and related organization.
- F. Director, officer, administrator or key person of related organization or relative of such person has financial interest in provider.
- G. Other (financial or non-financial) specify _____

PROVIDER - BASED PHYSICIANS ADJUSTMENTS	PROVIDER CCN: _____	PERIOD : FROM _____ TO _____	WORKSHEET A-8-2
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	Wkst. A Line No.	Cost Center / Physician Identifier	Total Remuneration	Professional Component	Provider Component	R C E Amount	Physician / Provider Component Hours	Unadjusted R C E Limit	5 Percent of Unadjusted R C E Limit	
	1	2	3	4	5	6	7	8	9	10
1										1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
100		TOTAL								100

	Wkst. A Line No.	Cost Center / Physician Identifier	Cost of Memberships & Continuing Education	Provider Component Share of Col. 12	Physician Cost of Malpractice Insurance	Provider Component Share of Col. 14	Adjusted R C E Limit	R C E Disallowance	Adjustment	
	10	11	12	13	14	15	16	17	18	19
1										1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
100		TOTAL								100