RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | **PROVIDER NO.:** _____ | **PERIOD: FROM** _____ **TO** _____ | **WORKSHEET A**

			COST CENTER (Omit Cents)	SALARIES	OTHER	TOTAL (Col 1 + Col 2)	RECLASSI-FICATIONS Increase/Decrease (Fr Wkst A-6)	RECLASSIFIED TRIAL BALANCE (Col 3 +/- Col 4)	ADJUSTMENTS TO EXPENSES Increase/Decrease (Fr Wkst A-8)	NET EXPENSES FOR COST ALLOCATION (Col 5 +/- Col 6)	
A	B	C	D	1	2	3	4	5	6	7	
GENERAL SERVICE COST CENTERS											
1	0100	x	Captial-Related Costs - Building & Fixture								1
2	0200	x	Capital-Related Costs - Moveable Equipment								2
3	0300	x	Employee Benefits								3
4	0400	x	Administrative and General								4
5	0500	x	Plant Operation, Maintenance and Repairs								5
6	0600	x	Laundry and Linen Service								6
7	0700	x	Housekeeping								7
8	0800	x	Dietary								8
9	0900	x	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		Intern & Residents (Apprvd Tchng Prog.)								14
15			Other General Service Cost								15
INPATIENT ROUTINE SERVICE COST CENTERS											
16	1600	x	Skilled Nursing Facility								16
17											17
18	1800	x	Nursing Facility								18
18.1	1810	x	Intermediate Care Facility - Mentally Retarded								18.1
19	1900	x	Other Long Term Care								19
20			Other Inpatient Routine Cost								20
ANCILLARY SERVICE COST CENTERS											
21	2100	x	Radiology								21
22	2200	x	Laboratory								22
23	2300	x	Intravenous Therapy								23
24	2400	x	Oxygen (Inhalation) Therapy								24
25	2500	x	Physical Therapy								25
26	2600	x	Occupational Therapy								26
27	2700	x	Speech Pathology								27
28	2800	x	Electrocardiology								28
29	2900	x	Medical Supplies Charged to Patients								29
30	3000	x	Drugs Charged to Patients								30
31	3100	x	Dental Care - Title XIX only								31
32	3200	x	Support Surfaces								32
33		x	Other Ancillary Service Cost Center								33

x Indicates the lines to be used under the Simplified Method

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | **PROVIDER NO.:** | **PERIOD: FROM TO** | **WORKSHEET A**

			COST CENTER (Omit Cents)	SALARIES	OTHER	TOTAL (Col 1 + Col 2)	RECLASSIFICATIONS Increase/Decrease (Fr Wkst A-6)	RECLASSIFIED TRIAL BALANCE (Col 3 +/- Col 4)	ADJUSTMENTS TO EXPENSES Increase /Decrease (Fr Wkst A-8)	NET EXPENSES FOR COST ALLOCATION (Col 5 +/- Col 6)	
A	B	C	D	1	2	3	4	5	6	7	
OUTPATIENT SERVICE COST CENTERS											
34	3400		Clinic								34
35	3500		Rural Health Clinic (RHC)								35
36			Other Outpatient Service Cost								36
OTHER REIMBURSABLE COST CENTERS											
37	3700		Administrative and General - HHA								37
38	3800		Skilled Nursing Care - HHA								38
39	3900		Physical Therapy - HHA								39
40	4000		Occupational Therapy - HHA								40
41	4100		Speech Pathology - HHA								41
42	4200		Medical Social Services - HHA								42
43	4300		Home Health Aide - HHA								43
44	4400		Durable Medical Equipment - Rented - HHA								44
45	4500		Durable Medical Equipment - Sold - HHA								45
46	4600		Home Delivered Meals - HHA								46
47	4700		Other Home Health Services - HHA								47
48	4800		Ambulance								48
49	4900		Intern and Resident (Not Apprvd Tchng Prog)								49
50	5000		Outpatient Rehabilitation Provider								50
51			Other Reimbursable Cost								51
SPECIAL PURPOSE COST CENTERS											
52	5200		Malpractice Premiums & Paid Losses								52
53	5300		Interest Expense							- 0 -	53
54	5400	x	Utilization Review -- SNF							- 0 -	54
55	5500		Hospice							- 0 -	55
56		x	Other Special Purpose Cost								56
57	5700		Subtotals								57
NON REIMBURSABLE COST CENTERS											
58	5800		Gift, Flower, Coffee Shops and Canteen								58
59	5900	x	Barber and Beauty Shop								59
60	6000		Physicians' Private Offices								60
61	6100		Nonpaid Workers								61
62	6200		Patients Laundry								62
63		x	Other Non Reimbursable Cost								63
75		x	TOTAL								75

x Indicates the lines to be used under the Simplified Method