

## 4902.80 WORKSHEET A-7 - RECONCILIATION OF CAPITAL COST CENTERS

This worksheet enables the Medicare program to analyze the changes that occurred in your capital asset balances during the current cost reporting period.

4902.81 Part I - Analysis of Changes in Capital Asset Balances.

The analysis of changes in capital asset balances during the cost reporting period must be completed by all SNFs and SNF healthcare complexes. Do not reduce the amount entered by any accumulated depreciation reserves.

Columns 1 and 6.--Enter the balance recorded in your book of accounts at the beginning of your cost reporting period (column 1) and at the end of your cost reporting period (column 6). You must submit a reconciliation demonstrating that the amount reported on Part I, column 6, line 9, agrees with your fixed assets on Worksheet G, plus any directly allocated assets from the HO/CO or related organization, less any assets not allocated through the cost finding method on Worksheet B. Include fully depreciated assets still used for patient care.

Columns 2 through 4.--Enter the cost of capital assets acquired by purchase (including assets transferred from another provider, noncertified healthcare unit, or non-healthcare unit) in column 2 and the fair market value at date acquired of donated assets in column 3. Enter the sum of columns 2 and 3 in column 4.

Column 5.--Enter the cost or other approved basis of all capital assets sold, traded, or transferred to another provider, a non-certified healthcare unit, or non-healthcare unit or retired or disposed of in any other manner during your cost reporting period.

Column 6.--Enter the sum of columns 1 and 4 minus column 5.

Column 7.--Enter the initial acquisition cost of fully depreciated assets for each category. An asset that is fully depreciated and continues to be used in the facility must be recorded in this column. There will be no depreciation expense recorded after the asset is fully depreciated.

4902.82 Part II - Reconciliation of Capital Cost Centers (Summary of Capital).

The purpose of this worksheet is to segregate and specifically identify the depreciation and capital-related costs that are directly assigned to Worksheet A, column 9, lines 1 and 2.

Columns 1 through 7.--Enter in columns 1 through 7, the depreciation and other capital-related costs. For each line enter the sum of columns 1 through 6 in column 7. Column 7, lines 1 and 2, must equal the sum of the amounts reported on Worksheet A, column 9, lines 1 and 2.