

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)	RECLASSIFICATIONS 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 - Movable 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/IID							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)	RECLASSIFICATIONS 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-	80
81	8100	Interest Expense						- 0 -	81
82	8200	Utilization Review						- 0 -	82
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