

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

PROVIDER CCN:

PERIOD:

WORKSHEET A

11-0034

FROM: 07/01/2020

TO: 06/30/2021

		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	00100	Capital Related Costs-Buildings and Fixtures				14,363,683	14,363,683	(7,352)	14,356,331	1
2	00200	Capital Related Costs-Movable Equipment		34,680,780	34,680,780	(5,955,953)	28,724,827	(8,407,730)	20,317,097	2
3	00300	Other Capital Related Costs								3
4	00400	Employee Benefits	5,706,782	15,401,576	21,108,358	31,306,762	52,415,120	(630,791)	51,784,329	4
5	00500	Administrative and General	19,212,239	200,080,691	219,292,930	(50,779,873)	168,513,057	6,310,322	174,823,379	5
6	00600	Maintenance and Repairs								6
6.01	00600									6.01
7	00700	Operation of Plant	3,692,062	15,650,746	19,342,808		19,342,808	(236)	19,342,572	7
8	00800	Laundry and Linen Service		1,916,570	1,916,570		1,916,570		1,916,570	8
9	00900	Housekeeping	4,471,999	3,049,269	7,521,268	905,769	8,427,037	(1,132)	8,425,905	9
10	01000	Dietary	2,135,268	4,942,964	7,078,232		7,078,232	(2,080,384)	4,997,848	10
11	01100	Cafeteria								11
12	01200	Maintenance of Personnel								12
13	01300	Nursing Administration	6,943,670	1,681,270	8,624,940	10,062	8,635,002	(121,557)	8,513,445	13
14	01400	Central Services and Supply	914,093	2,947,499	3,861,592	24,028,977	27,890,569		27,890,569	14
15	01500	Pharmacy	13,947,775	95,138,896	109,086,671	(245,233)	108,841,438	(61,669,817)	47,171,621	15
16	01600	Medical Records & Medical Records Library	11,777	289,441	301,218		301,218		301,218	16
17	01700	Social Service	1,107,275	1,057,840	2,165,115	1,206	2,166,321		2,166,321	17
18		Other General Service (specify)								18
19	01900	Nonphysician Anesthetists								19
20	02000	Nursing School								20
21	02100	Intern & Res. Service-Salary & Fringes (Approved)		40,944,933	40,944,933	(13,482,065)	27,462,868	(3,662)	27,459,206	21
22	02200	Intern & Res. Other Program Costs (Approved)				13,482,065	13,482,065		13,482,065	22
23	02300	Paramedical Ed. Program (specify)				282,996	282,996		282,996	23
INPATIENT ROUTINE SERVICE COST CENTERS										
30	03000	Adults and Pediatrics (General Routine Care)	52,299,720	36,286,595	88,586,315	(6,144,992)	82,441,323	(10,122,397)	72,318,926	30
31	03100	Intensive Care Unit	6,112,677	1,940,476	8,053,153	5,804,459	13,857,612		13,857,612	31
31.01	02080	02080PEDIATRIC INTENSIVE CARE UNIT	3,118,037	670,754	3,788,791	22,531	3,811,322		3,811,322	31.01
32	03200	Coronary Care Unit	2,245,429	460,721	2,706,150	(116,517)	2,589,633		2,589,633	32
33	03300	Burn Intensive Care Unit								33
34	03400	Surgical Intensive Care Unit	3,371,504	1,101,564	4,473,068	(199,727)	4,273,341		4,273,341	34
34.01	02180	02180TRAUMA INTENSIVE CARE UNIT	3,134,308	895,170	4,029,478	(103,641)	3,925,837		3,925,837	34.01
34.02	02060	02060NEONATAL INTENSIVE CARE UNIT	7,197,838	1,193,539	8,391,377	1,680,268	10,071,645		10,071,645	34.02
35		Other Special Care (specify)								35
40	04000	Subprovider - IPF								40
41	04100	Subprovider - IRF								41
42	04200	Subprovider (specify)								42
43	04300	Nursery								43
44	04400	Skilled Nursing Facility								44
45	04500	Nursing Facility								45
46	04600	Other Long Term Care								46
ANCILLARY SERVICE COST CENTERS										
50	05000	Operating Room	25,728,511	53,764,226	79,492,737	(6,691,272)	72,801,465	(85,534)	72,715,931	50
51	05100	Recovery Room								51
52	05200	Labor Room and Delivery Room	3,096,656	795,013	3,891,669	(121,175)	3,770,494	(26,198)	3,744,296	52
53	05300	Anesthesiology	1,037,902	536,295	1,574,197	247,991	1,822,188	(9,126)	1,813,062	53
54	05400	Radiology-Diagnostic	7,644,689	11,211,312	18,856,001	(1,605,144)	17,250,857	(39,711)	17,211,146	54
55	05500	Radiology-Therapeutic	3,279,262	3,169,279	6,448,541	(196,053)	6,252,488	(2,875)	6,249,613	55
56	05600	Radioisotope	550,589	2,622,263	3,172,852	(10,632)	3,162,220		3,162,220	56
57	05700	Computed Tomography (CT) Scan	1,088,538	505,568	1,594,106	(25,092)	1,569,014		1,569,014	57
58	05800	Magnetic Resonance Imaging (MRI)	1,237,625	1,472,568	2,710,193	(213,786)	2,496,407		2,496,407	58
59	05900	Cardiac Catheterization	1,368,965	4,543,344	5,912,309	(1,227,624)	4,684,685		4,684,685	59
60	06000	Laboratory	9,793,464	19,046,362	28,839,826	5,134,078	33,973,904	(219,254)	33,754,650	60
61	06100	PBP Clinical Laboratory Services-Program Only								61
62	06200	Whole Blood & Packed Red Blood Cells	1,210,013	5,247,141	6,457,154	(1,905,663)	4,551,491	(232,686)	4,318,805	62
63	06300	Blood Storing, Processing, & Trans.								63
64	06400	Intravenous Therapy								64
65	06500	Respiratory Therapy	7,182,573	3,111,312	10,293,885	(541,005)	9,752,880		9,752,880	65
66	06600	Physical Therapy	3,041,551	700,944	3,742,495	(13,021)	3,729,474	(11,683)	3,717,791	66

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PERIOD:

WORKSHEET A

11-0034

FROM: 07/01/2020

TO: 06/30/2021

		COST CENTER DESCRIPTIONS (omit cents)	SALARIES 1	OTHER 2	TOTAL (col. 1 + col. 2) 3	RECLASSIFI- CATIONS 4	RECLASSIFIED TRIAL BALANCE (col. 3 ± col. 4) 5	ADJUSTMENTS 6	NET EXPENSES FOR ALLOCATION (col. 5 ± col. 6) 7	
67	06700	Occupational Therapy	1,557,901	209,732	1,767,633	(4,685)	1,762,948	(4,864)	1,758,084	67
68	06800	Speech Pathology	1,048,518	121,232	1,169,750	(36,374)	1,133,376	(7,202)	1,126,174	68
69	06900	Electrocardiology	3,307,382	9,651,958	12,959,340	(1,933,944)	11,025,396	(312)	11,025,084	69
70	07000	Electroencephalography	949,430	310,446	1,259,876	(157,023)	1,102,853		1,102,853	70
71	07100	Medical Supplies Charged to Patients				3,958,670	3,958,670		3,958,670	71
72	07200	Implantable Devices Charged to Patients		22,978,154	22,978,154		22,978,154		22,978,154	72
73	07300	Drugs Charged to Patients	1,516,407	56,020,097	57,536,504	879,213	58,415,717		58,415,717	73
74	07400	Renal Dialysis	48,780	2,176,881	2,225,661	(56,549)	2,169,112		2,169,112	74
75	07500	ASC (Non-Distinct Part)								75
76		Other Ancillary (specify)								76
76.97										76.97
		OUTPATIENT SERVICE COST CENTERS								
88	08800	Rural Health Clinic (RHC)								88
89	08900	Federally Qualified Health Center (FQHC)								89
90	09000	Clinic	18,302,437	9,531,968	27,834,405	(694,409)	27,139,996	(365,935)	26,774,061	90
91	09100	Emergency	15,630,361	9,426,969	25,057,330	(430,360)	24,626,970	(153,970)	24,473,000	91
92	09200	Observation Beds								92
92.01	09201	09201OBSERVATION BEDS (DISTINCT PART)								92.01
93		Other Outpatient Service (specify)								93
		OTHER REIMBURSABLE COST CENTERS								
94	09400	Home Program Dialysis								94
95	09500	Ambulance Services								95
96	09600	Durable Medical Equipment-Rented								96
97	09700	Durable Medical Equipment-Sold								97
98		Other Reimbursable (specify)								98
99		Outpatient Rehabilitation Provider (specify)								99
100	10000	Intern-Resident Service (not apprvd. tchnlg. prgrm.)								100
101	10100	Home Health Agency								101
101.01										101.01
101.02										101.02
		SPECIAL PURPOSE COST CENTERS								
105	10500	Kidney Acquisition	1,846,400	3,872,849	5,719,249	(702,313)	5,016,936		5,016,936	105
106	10600	Heart Acquisition								106
107	10700	Liver Acquisition								107
108	10800	Lung Acquisition								108
109	10900	Pancreas Acquisition		41,000	41,000		41,000		41,000	109
110	11000	Intestinal Acquisition								110
111	11100	Islet Acquisition								111
112		Other Organ Acquisition (specify)								112
113	11300	Interest Expense		8,407,730	8,407,730	(8,407,730)				113
114	11400	Utilization Review-SNF								114
115	11500	Ambulatory Surgical Center (Distinct Part)								115
116	11600	Hospice								116
117		Other Special Purpose (specify)								117
118		SUBTOTALS (sum of lines 1-117)	246,090,407	689,805,937	935,896,344	106,875	936,003,219	(77,894,086)	858,109,133	118
		NONREIMBURSABLE COST CENTERS								
190	19000	Gift, Flower, Coffee Shop, & Canteen	52,016	80,276	132,292		132,292	(45,576)	86,716	190
190.01	19001	19001PATIENT TRANSPORT	914,919	424,271	1,339,190	(106,875)	1,232,315		1,232,315	190.01
191	19100	Research								191
192	19200	Physicians' Private Offices								192
193	19300	Nonpaid Workers								193
194										194
200		TOTAL (sum of lines 118-199)	247,057,342	690,310,484	937,367,826		937,367,826	(77,939,662)	859,428,164	200

RECLASSIFICATIONS

PROVIDER CCN:

PERIOD:
FROM: 07/01/2020
TO: 06/30/2021

WORKSHEET A-6

11-0034

0	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	INCREASES				DECREASES				Wkst. A-7 Ref.			
			COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY	OTHER				
												1	2	3
1	INTEREST EXPENSE	B		2		8,407,730				113		8,407,730	9	B1
1	INTERNS AND RESIDENTS	C		22		13,482,065				21		13,482,065		C1
1	TRANSPLANT SALARIES	D		30	625,368	44,341				105	625,368	44,341		D1
1	MEDICAL ASSISTANTS	E		30	69,947	5,356				5	138,747	10,625		E1
2	MEDICAL ASSISTANTS	E		31	7,531	577								E2
3	MEDICAL ASSISTANTS	E		34	10,285	788								E3
4	MEDICAL ASSISTANTS	E		31	4,349	333								E4
5	MEDICAL ASSISTANTS	E		34	4,318	331								E5
6	MEDICAL ASSISTANTS	E		32	2,876	220								E6
7	MEDICAL ASSISTANTS	E		34	4,104	314								E7
8	MEDICAL ASSISTANTS	E		50	35,337	2,706								E8
1	MEDICAL SUPPLIES	F		14		24,028,977				30		2,016,535		F1
2	MEDICAL SUPPLIES	F								31		522,816		F2
3	MEDICAL SUPPLIES	F								34		230,055		F3
4	MEDICAL SUPPLIES	F								31		198,333		F4
5	MEDICAL SUPPLIES	F								34		192,012		F5
6	MEDICAL SUPPLIES	F								32		140,812		F6
7	MEDICAL SUPPLIES	F								34		213,567		F7
8	MEDICAL SUPPLIES	F								50		7,900,742		F8
9	MEDICAL SUPPLIES	F								53		109,403		F9
10	MEDICAL SUPPLIES	F								54		1,937,596		F10
11	MEDICAL SUPPLIES	F								55		212,049		F11
12	MEDICAL SUPPLIES	F								56		10,632		F12
13	MEDICAL SUPPLIES	F								57		25,092		F13
14	MEDICAL SUPPLIES	F								58		213,786		F14
15	MEDICAL SUPPLIES	F								60		2,874,334		F15
16	MEDICAL SUPPLIES	F								62		61,473		F16
17	MEDICAL SUPPLIES	F								65		711,773		F17
18	MEDICAL SUPPLIES	F								66		18,893		F18
19	MEDICAL SUPPLIES	F								67		4,685		F19
20	MEDICAL SUPPLIES	F								68		36,374		F20
21	MEDICAL SUPPLIES	F								69		1,967,945		F21
22	MEDICAL SUPPLIES	F								59		1,248,764		F22
23	MEDICAL SUPPLIES	F								70		184,878		F23
24	MEDICAL SUPPLIES	F								73		391,396		F24
25	MEDICAL SUPPLIES	F								74		56,549		F25
26	MEDICAL SUPPLIES	F								90		1,040,785		F26
27	MEDICAL SUPPLIES	F								91		1,108,994		F27
28	MEDICAL SUPPLIES	F								105		41,592		F28
29	MEDICAL SUPPLIES	F								190		128,398		F29
30	MEDICAL SUPPLIES	F								52		228,714		F30
1	MEDICAL DIRECTORS	G		30		2,507,734				5		5,166,083		G1
2	MEDICAL DIRECTORS	G		50		662,705								G2
3	MEDICAL DIRECTORS	G		53		97,900								G3
4	MEDICAL DIRECTORS	G		54		331,352								G4
5	MEDICAL DIRECTORS	G		60		896,157								G5
6	MEDICAL DIRECTORS	G		90		45,184								G6
7	MEDICAL DIRECTORS	G		91		512,090								G7
8	MEDICAL DIRECTORS	G		52		97,900								G8
9	MEDICAL DIRECTORS	G		55		15,061								G9
1	CAPITAL RECLASS	H		1		14,363,683				2		14,363,683	9	H1
1	PHARMACY RESIDENCY PROGRAM	I		23	254,969	28,027				15	254,969	28,027		I1
1	NEURO ICU	J		31	4,627,690	1,605,514				30	4,627,690	1,605,514		J1

RECLASSIFICATIONS

PROVIDER CCN:
11-0034

PERIOD:
FROM: 07/01/2020
TO: 06/30/2021

WORKSHEET A-6

0	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	INCREASES			DECREASES				Wkst. A-7 Ref. 10			
			COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY		OTHER		
			2	3	4	5	6	7	8		9		
1	LAB RECLASS	K		60	1,210,013	634,177			62	1,210,013	634,177		K1
1	DISASTER EVENTS	M		4	7,007	461			5	2,601,305	140,533		M1
2	DISASTER EVENTS	M		9	354	35							M2
3	DISASTER EVENTS	M		13	9,946	116							M3
4	DISASTER EVENTS	M		15	34,503	3,260							M4
5	DISASTER EVENTS	M		17	1,097	109							M5
6	DISASTER EVENTS	M		30	908,384	53,025							M6
7	DISASTER EVENTS	M		31	82,834	3,129							M7
8	DISASTER EVENTS	M		31	199,229	16,953							M8
9	DISASTER EVENTS	M		32	21,199								M9
10	DISASTER EVENTS	M		34	9,422								M10
11	DISASTER EVENTS	M		34	77,869	5,853							M11
12	DISASTER EVENTS	M		34	79,198	5,985							M12
13	DISASTER EVENTS	M		50	433,848	14,626							M13
14	DISASTER EVENTS	M		52	8,769	870							M14
15	DISASTER EVENTS	M		53	9,806	231							M15
16	DISASTER EVENTS	M		54	1,001	99							M16
17	DISASTER EVENTS	M		55	851	84							M17
18	DISASTER EVENTS	M		59	19,658	1,482							M18
19	DISASTER EVENTS	M		60	6,164	611							M19
20	DISASTER EVENTS	M		65	170,768								M20
21	DISASTER EVENTS	M		66	5,342	530							M21
22	DISASTER EVENTS	M		69	11,001	925							M22
23	DISASTER EVENTS	M		70	25,342	2,513							M23
24	DISASTER EVENTS	M		73	8,281	821							M24
25	DISASTER EVENTS	M		90	274,642	26,550							M25
26	DISASTER EVENTS	M		91	166,394	150							M26
27	DISASTER EVENTS	M		105	8,177	811							M27
28	DISASTER EVENTS	M		190	20,219	1,304							M28
1	EMPLOYEE BENEFITS	N		4		31,299,294			5		31,299,294		N1
1	ADVANCED PRACTICE PROVIDERS	O		34		1,814,067			30		2,109,408		O1
2	ADVANCED PRACTICE PROVIDERS	O		50		60,248							O2
3	ADVANCED PRACTICE PROVIDERS	O		53		235,093							O3
1	COVID EXPENSES	P		53		14,364			5		11,423,286		P1
2	COVID EXPENSES	P		60		5,261,290							P2
3	COVID EXPENSES	P		69		22,075							P3
4	COVID EXPENSES	P		71		3,958,670							P4
5	COVID EXPENSES	P		73		1,261,507							P5
6	COVID EXPENSES	P		9		905,380							P6
500	Total reclassifications (sum of columns 4 and 5 must equal sum of columns 8 and 9)				9,458,092	112,743,743				9,458,092	112,743,743		500

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

RECONCILIATION OF CAPITAL COSTS CENTERS

PROVIDER CCN:
11-0034

PERIOD:
FROM: 07/01/2020
TO: 06/30/2021

WORKSHEET A-7,
PARTS I, II & III

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

Description	Beginning Balances 1	Acquisitions			Disposals and Retirements 5	Ending Balance 6	Fully Depreciated Assets 7	
		Purchases 2	Donation 3	Total 4				
1 Land	15,376,531				336,362	15,040,169		1
2 Land Improvements	717,982					717,982		2
3 Buildings and Fixtures	43,194,376	9,526		9,526		43,203,902		3
4 Building Improvements	216,649,551	1,631,729		1,631,729		218,281,280		4
5 Fixed Equipment	147,916,472	11,746,977		11,746,977		159,663,449		5
6 Movable Equipment	167,863,673	1,162,354		1,162,354		169,026,027		6
7 HIT-designated Assets								7
8 Subtotal (sum of lines 1-7)	591,718,585	14,550,586		14,550,586	336,362	605,932,809		8
9 Reconciling Items		12,400,996		12,400,996		12,400,996		9
10 Total (line 7 minus line 9)	591,718,585	2,149,590		2,149,590	336,362	593,531,813		10

PART II - RECONCILIATION OF AMOUNTS FROM WORKSHEET A, COLUMN 2, LINES 1 AND 2

Description	SUMMARY OF CAPITAL							
	Depreciation 9	Lease 10	Interest 11	Insurance (see instructions) 12	Taxes (see instructions) 13	Other Capital-Related Costs (see instructions) 14	Total (1) (sum of cols. 9 through 14) 15	
* 1 Capital Related Costs-Buildings and Fixtures								1
2 Capital Related Costs-Movable Equipment	34,680,780						34,680,780	2
3 Total (sum of lines 1-2)	34,680,780						34,680,780	3

(1) The amount in columns 9 through 14 must equal the amount on Worksheet A, column 2, lines 1 and 2.

Enter in each column the appropriate amounts including any directly assigned cost that may have been included in Worksheet A, column 2, lines 1 and 2.

* All line numbers are to be consistent with Worksheet A line numbers for capital cost centers.

PART III - RECONCILIATION OF CAPITAL COSTS CENTERS

Description	COMPUTATION OF RATIOS				ALLOCATION OF OTHER CAPITAL				
	Gross Assets 1	Capitalized Leases 2	Gross Assets for Ratio (col. 1 - col. 2) 3	Ratio (see instructions) 4	Insurance 5	Taxes 6	Other Capital-Related Costs 7	Total (sum of cols. 5 through 7) 8	
* 1 Capital Related Costs-Buildings and Fixtures	436,906,781		436,906,781	72%					1
2 Capital Related Costs-Movable Equipment	169,026,027		169,026,027	28%					2
3 Total (sum of lines 1-2)	605,932,808		605,932,808	100%					3

Description	SUMMARY OF CAPITAL							
	Depreciation 9	Lease 10	Interest 11	Insurance (see instructions) 12	Taxes (see instructions) 13	Other Capital-Related Costs (see instructions) 14	Total (2) (sum of cols. 9 through 14) 15	
* 1 Capital Related Costs-Buildings and Fixtures	14,356,331						14,356,331	1
2 Capital Related Costs-Movable Equipment	28,724,827		(8,407,730)				20,317,097	2
3 Total (sum of lines 1-2)	43,081,158		(8,407,730)				34,673,428	3

(2) The amounts on lines 1 and 2 must equal the corresponding amounts on Worksheet A, column 7, lines 1 and 2. Columns 9 through 14 should include related Worksheet A-6 reclassifications, Worksheet A-8 adjustments, and Worksheet A-8-1 related organizations and home office costs. (See instructions.)

ADJUSTMENTS TO EXPENSES	PROVIDER CCN: 11-0034	PERIOD: FROM: 07/01/2020 TO: 06/30/2021	WORKSHEET A-8
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DESCRIPTION (1)	BASIS/CODE (2)	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED		Wkst. A-7 Ref.
			COST CENTER	LINE #	
	1	2	3	4	5
1 Investment income - buildings and fixtures (chapter 2)			Buildings and Fixtures	1	1
2 Investment income - movable equipment (chapter 2)	B	(8,407,730)	Movable Equipment	2	11
3 Investment income - other (chapter 2)					3
4 Trade, quantity, and time discounts (chapter 8)					4
5 Refunds and rebates of expenses (chapter 8)					5
6 Rental of provider space by suppliers (chapter 8)					6
7 Telephone services (pay stations excluded) (chapter 21)					7
8 Television and radio service (chapter 21)					8
9 Parking lot (chapter 21)					9
10 Provider-based physician adjustment	Worksheet A-8-2	(10,433,324)			10
11 Sale of scrap, waste, etc. (chapter 23)					11
12 Related organization transactions (chapter 10)	Worksheet A-8-1	10,828,330			12
13 Laundry and linen service					13
14 Cafeteria-employees and guests	B	(1,997,102)	DIETARY	10	14
15 Rental of quarters to employee and others					15
16 Sale of medical and surgical supplies to other than patients					16
17 Sale of drugs to other than patients	B	(6,340,411)	PHARMACY	15	17
18 Sale of medical records and abstracts					18
19 Nursing school (tuition, fees, books, etc.)					19
20 Vending machines					20
21 Income from imposition of interest, finance or penalty charges (chapter 21)					21
22 Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments					22
23 Adjustment for respiratory therapy costs in excess of limitation (chapter 14)	Worksheet A-8-3		Respiratory Therapy	65	23
24 Adjustment for physical therapy costs in excess of limitation (chapter 14)	Worksheet A-8-3		Physical Therapy	66	24
25 Utilization review - physicians' compensation (chapter 21)			Utilization Review - SNF	114	25
26 Depreciation - buildings and fixtures			Buildings and Fixtures	1	26
27 Depreciation - movable equipment			Movable Equipment	2	27
28 Non-physician Anesthetist			Nonphysician Anesthetist	19	28
29 Physicians' assistant					29
30 Adjustment for occupational therapy costs in excess of limitation (chapter 14)	Worksheet A-8-3		Occupational Therapy	67	30
30.99 Hospice (non-distinct) (see instructions)			Adults and Pediatrics	30	
31 Adjustment for speech pathology costs in excess of limitation (chapter 14)	Worksheet A-8-3		Speech Pathology	68	31
32 CAH HIT Adjustment for Depreciation and Interest					32
33 RENT INCOME	B	(240,050)	ADMINISTRATIVE & GENERAL	5	33
33.02 RENT INCOME	B	(19,008)	CLINIC	90	33.02
33.05 OTHER REVENUE	B	(152,213)	EMPLOYEE BENEFITS DEPARTMENT	4	33.05
33.06 OTHER REVENUE	B	(39,690)	ADMINISTRATIVE & GENERAL	5	33.06
33.09 OTHER REVENUE	B	(105,982)	NURSING ADMINISTRATION	13	33.09
33.1 OTHER REVENUE	B	(11,129)	RADIOLOGY-DIAGNOSTIC	54	33.1
33.12 OTHER REVENUE	B	(205,540)	LABORATORY	60	33.12
33.13 OTHER REVENUE	B	(232,686)	WHOLE BLOOD & PACKED RED BLOOD CELL	62	33.13
33.14 OTHER REVENUE	B	(11,683)	PHYSICAL THERAPY	66	33.14
33.15 OTHER REVENUE	B	(4,788)	OCCUPATIONAL THERAPY	67	33.15
33.16 OTHER REVENUE	B	(7,202)	SPEECH PATHOLOGY	68	33.16
33.17 MEALS	A	(312)	ELECTROCARDIOLOGY	69	33.17
33.18 OTHER REVENUE	B	(267,947)	CLINIC	90	33.18
33.19 OTHER REVENUE	B	(16,400)	EMERGENCY	91	33.19
33.22 OTHER REVENUE	B	(45,576)	GIFT FLOWER COFFEE SHOP & CANTEEN	190	33.22
33.23 MEALS	A	(3,662)	I&R SERVICES-SALARY & FRINGES APPRV	21	33.23
34 ADVANCEMENT	A	(1,251,083)	ADMINISTRATIVE & GENERAL	5	34
34.01 ADVERTISING	A	(1,919)	EMPLOYEE BENEFITS DEPARTMENT	4	34.01
34.02 ADVERTISING	A	(2,812,345)	ADMINISTRATIVE & GENERAL	5	34.02
34.03 ADVERTISING	A	(13,427)	NURSING ADMINISTRATION	13	34.03
34.04 ADVERTISING	A	(61,846)	CLINIC	90	34.04
34.06 RETAIL PHARMACY	B	(42,370,328)	PHARMACY	15	34.06
34.07 340B PHARMACY	A	(12,953,395)	PHARMACY	15	34.07
34.09 MISC INCOME	B	(10,619)	ADMINISTRATIVE & GENERAL	5	34.09
34.1 MISC INCOME	B	(125)	CLINIC	90	34.1
34.11 GPB STATION	A	(45)	ADMINISTRATIVE & GENERAL	5	34.11
34.12 VENDING MACHINE	B	(74,973)	DIETARY	10	34.12
34.13 TV ELECTRICITY	A	(82,834)	ADMINISTRATIVE & GENERAL	5	34.13
34.14 BUILDING DEPRECIATION	A	(7,352)	CAP REL COSTS-BLDG & FIXT	1	9 34.14
34.15 MEALS	A	(32)	EMPLOYEE BENEFITS DEPARTMENT	4	34.15
34.16 MEALS	A	(22,341)	ADMINISTRATIVE & GENERAL	5	34.16
34.17 MEALS	A	(236)	OPERATION OF PLANT	7	34.17
34.18 MEALS	A	(1,132)	HOUSEKEEPING	9	34.18
34.19 MEALS	A	(8,309)	DIETARY	10	34.19
34.2 MEALS	A	(2,148)	NURSING ADMINISTRATION	13	9 34.2
34.21 MEALS	A	(5,685)	PHARMACY	15	34.21
34.22 MEALS	A	(1,130)	ADULTS & PEDIATRICS	30	34.22
34.23 MEALS	A	(3,231)	OPERATING ROOM	50	34.23
34.24 MEALS	A	(196)	ANESTHESIOLOGY	53	34.24
34.25 MEALS	A	(180)	RADIOLOGY-DIAGNOSTIC	54	34.25
34.26 MEALS	A	(35)	RADIOLOGY-THERAPEUTIC	55	34.26
34.27 MEALS	A	(33)	LABORATORY	60	34.27
34.28 MEALS	A	(76)	OCCUPATIONAL THERAPY	67	34.28
34.29 MEALS	A	(2,039)	CLINIC	90	34.29
34.3 MEALS	A	(2,837)	EMERGENCY	91	34.3
34.31 CREATIVE SERVICES	A	(1,145)	ADMINISTRATIVE & GENERAL	5	34.31
34.32 NONALLOWABLE BENEFITS	A	(476,627)	EMPLOYEE BENEFITS DEPARTMENT	4	34.32
34.33 LOBBYING PERCENTAGE OF DUES	A	(57,856)	ADMINISTRATIVE & GENERAL	5	34.33
50 TOTAL (sum of lines 1 thru 49) (Transfer to Worksheet A, column 6, line 200)		(77,939,662)			50

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS	PROVIDER CCN: 11-0034	PERIOD: FROM: 07/01/2020 TO: 06/30/2021	WORKSHEET A-8-1
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A. 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 of Allowable Cost	Amount included in Wkst. A column 5	Net Adjustments (col. 4 minus col. 5) *	Wkst. A-7 Ref.
1	2	3	4	5	6	7
1	21	I&R SERVICES-SALARY & FRINGES APPRV	40,944,933	40,944,933		1
2	5	ADMINISTRATIVE & GENERAL	2,348,810	2,348,810		2
3	30	ADULTS & PEDIATRICS	11,785,978	11,785,978		3
4	5	ADMINISTRATIVE & GENERAL	113,693,201	102,864,871	10,828,330	4
5	TOTALS (sum of lines 1-4) Transfer column 6, line 5 to Worksheet A-8, column 2, line 12.		168,772,922	157,944,592	10,828,330	5

* The amounts on lines 1 through 4 (and subscripts as appropriate) are transferred in detail to Worksheet A, column 6, lines as appropriate. Positive amounts increase cost and negative amounts decrease cost. For related organization or home office cost which have not been posted to Worksheet A, columns 1 and/or 2, the amount allowable should be indicated in column 4 of this part.

B. 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 B 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.

Symbol (1)	Name	Percentage of Ownership	Related Organization(s) and/or Home Office			
			Name	Percentage of Ownership	Type of Business	
1	2	3	4	5	6	
6	G		AUGUSTA UNIVERS		MEDICAL SCHOOL	6
7	G		AU HEALTH SYSTE		HEALTH SYSTEM	7
8						8
9						9
10						10

(1) Use the following 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 relative of such person has financial interest in related 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: 07/01/2020
TO: 06/30/2021

WORKSHEET A-8-2

	Wkst. A Line #	Cost Center/ Physician Identifier	Total Remuneration	Professional Component	Provider Component	RCE Amount	Physician/ Provider Component Hours	Unadjusted RCE Limit	5 Percent of Unadjusted RCE Limit	
	1	2	3	4	5	6	7	8	9	
1	30	ADULTS & PEDIATRICS	616,319		616,319	179,000	3,900	335,625	16,781	1
2	30	ADULTS & PEDIATRICS	410,879		410,879	197,500	2,600	246,875	12,344	2
3	30	ADULTS & PEDIATRICS	9,676,569	9,676,569						3
4	50	OPERATING ROOM	328,703		328,703	246,400	2,080	246,400	12,320	4
5	52	DELIVERY ROOM & LABOR ROOM	57,523		57,523	179,000	364	31,325	1,566	5
6	53	ANESTHESIOLOGY	32,870		32,870	239,400	208	23,940	1,197	6
7	54	RADIOLOGY-DIAGNOSTIC	164,352		164,352	271,900	1,040	135,950	6,798	7
8	60	LABORATORY	65,741		65,741	260,300	416	52,060	2,603	8
9	91	EMERGENCY	295,833		295,833	179,000	1,872	161,100	8,055	9
10	55	RADIOLOGY-THERAPEUTIC	16,435		16,435	271,900	104	13,595	680	10
11	90	CLINIC	32,870		32,870	179,000	208	17,900	895	11
200	TOTAL		11,698,094	9,676,569	2,021,525		12,792	1,264,770	63,239	200

	Wkst. A Line #	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 RCE Limit	RCE Disallowance	Adjustment	
	10	11	12	13	14	15	16	17	18	
1							335,625	280,694	280,694	1
2							246,875	164,004	164,004	2
3									9,676,569	3
4							246,400	82,303	82,303	4
5							31,325	26,198	26,198	5
6							23,940	8,930	8,930	6
7							135,950	28,402	28,402	7
8							52,060	13,681	13,681	8
9							161,100	134,733	134,733	9
10							13,595	2,840	2,840	10
11							17,900	14,970	14,970	11
200	TOTAL						1,264,770	756,755	10,433,324	200