BURKE M	EDICAL CI	ENTER		FORM CMS-255	2-10					10-12
RECLASS	IFICATION	I AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES			PROVIDER CCN	:	PERIOD:		WORKSHEET A	
							FROM: 06/01/2020			
					11-0113		TO: 05/31/2021			
			1				RECLASSIFIED		NET EXPENSES	
		COOT CENTER RECORDING			TOTAL	DEOLACCIEL				
		COST CENTER DESCRIPTIONS			TOTAL	RECLASSIFI-	TRIAL BALANCE		FOR ALLOCATION	
		(omit cents)	SALARIES	OTHER	(col. 1 + col. 2)	CATIONS	(col. 3 ± col. 4)	ADJUSTMENTS	(col. 5 ± col. 6)	4
		I	1	2	3	4	5	6	7	
		GENERAL SERVICE COST CENTERS								
1	00100	Capital Related Costs-Buildings and Fixtures		660,475	660,475	(262,474	398,001	(36,680)	361,321	1
2	00200	Capital Related Costs-Movable Equipment				501,376	501,376		501,376	2
3	00300	Other Capital Related Costs								3
4	00400	Employee Benefits	104,887	518,837	623,724		623,724	(639)	623,085	4
5	00500	Administrative and General	994,166	1,632,363	2,626,529	26,858	2,653,387	(125,954)	2,527,433	5
6	00600	Maintenance and Repairs	551,155	1,002,000	2,020,020	20,000	2,000,001	(120,001)	2,027,100	6
						//				
7	00700	Operation of Plant	139,223	545,451	684,674	(1,787)	682,887	(3,491)	679,396	7
8	00800	Laundry and Linen Service		33,808	33,808		33,808		33,808	8
9	00900	Housekeeping	200,026	24,152	224,178		224,178		224,178	9
10	01000	Dietary	200,259	167,361	367,620	(1,533)	366,087	(47,813)	318,274	10
11	01100	Cafeteria								11
12	01200	Maintenance of Personnel								12
13	01300	Nursing Administration	359,427	111,759	471,186		471,186		471,186	13
14	01400	Central Services and Supply	107,980	39,117	147,097	(865	146,232		146,232	14
	01500				368,817				361,341	1
15		Pharmacy	141,341	227,476		(7,476)				15
16	01600	Medical Records & Medical Records Library	101,623	42,417	144,040	(1,265)	142,775	(633)	142,142	16
17	01700	Social Service								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)								21
22	02200	Intern & Res. Other Program Costs (Approved)								22
23	02300		+							23
	02300	Paramedical Ed. Program (specify)								23
		INPATIENT ROUTINE SERVICE COST CENTERS								
30	03000	Adults and Pediatrics (General Routine Care)	884,607	660,336	1,544,943	(14,482)	1,530,461	(534,844)	995,617	30
31	03100	Intensive Care Unit								31
32	03200	Coronary Care Unit								32
33	03300	Burn Intensive Care Unit								33
34	03400	Surgical Intensive Care Unit								34
35		Other Special Care (specify)								35
40	04000	Subprovider - IPF								40
41	04100	Subprovider - IRF								41
			-							1
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	42,930	14,083	57,013	(5,693)	51,320		51,320	50
51	05100	Recovery Room								51
52	05200	Labor Room and Delivery Room								52
53	05300	Anesthesiology	1	232,056	232,056		232,056	(231,598)	458	53
			E40.050		1	(400.004		(201,030)		
54	05400	Radiology-Diagnostic	513,252	342,278	855,530	(428,994)	426,536		426,536	54
55	05500	Radiology-Therapeutic	1				-		1	55
56	05600	Radioisotope	1							56
57	05700	Computed Tomography (CT) Scan	1	147,233	147,233	275,827	423,060		423,060	57
58	05800	Magnetic Resonance Imaging (MRI)		132,000	132,000	(55,866)	76,134		76,134	58
59	05900	Cardiac Catheterization								59
60	06000	Laboratory	560,630	286,918	847,548	(17,303)	830,245		830,245	60
61	06100	PBP Clinical Laboratory Services-Program Only								61
62	06200	Whole Blood & Packed Red Blood Cells	1	46,393	46,393		46,393		46,393	62
			+	+0,000	+0,393		40,393		40,093	+
63	06300	Blood Storing, Processing, & Trans.	+		-					63
64	06400	Intravenous Therapy	1		<u> </u>		-		1	64
65	06500	Respiratory Therapy	301,178	83,412	384,590	(60,772)	323,818		323,818	65
66	06600	Physical Therapy	1	915,009	915,009		915,009		915,009	66
67	06700	Occupational Therapy								67
68	06800	Speech Pathology		64,393	64,393		64,393		64,393	68
69	06900	Electrocardiology								69
70	07000	Electroencephalography				1				70
		1 0 819		·	-		1		1	

BURKE M	EDICAL C	ENTER		FORM CMS-255	2-10					10-12
RECLASS	IFICATION	AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES			PROVIDER CCN	:	PERIOD:		WORKSHEET A	
							FROM: 06/01/2020			
					11-0113		TO: 05/31/2021			
							RECLASSIFIED		NET EXPENSES	
		COST CENTER DESCRIPTIONS			TOTAL	RECLASSIFI-	TRIAL BALANCE		FOR ALLOCATION	
		(omit cents)	SALARIES	OTHER	(col. 1 + col. 2)	CATIONS	(col. 3 ± col. 4)	ADJUSTMENTS	(col. 5 ± col. 6)	
			1	2	3	4	5	6	7	
71	07100	Medical Supplies Charged to Patients		77	77	85,086	85,163		85,163	71
72	07200	Implantable Devices Charged to Patients								72
73	07300	Drugs Charged to Patients								73
74	07400	Renal Dialysis								74
75	07500	ASC (Non-Distinct Part)								75
76		Other Ancillary (specify)								76
		OUTPATIENT SERVICE COST CENTERS								
88	08800	Rural Health Clinic (RHC)								88
89	08900	Federally Qualified Health Center (FQHC)								89
90	09000	Clinic								90
91	09100	Emergency	596.034	1,693,424	2,289,458	(8,825)	2,280,633	(1,027,361)	1,253,272	91
92	09200	Observation Beds	000,001	1,000,121	2,200,100	(0,020)	2,200,000	(1,021,001)	1,200,272	92
93	03200	Other Outpatient Service (specify)								93
		OTHER REIMBURSABLE COST CENTERS								- 55
94	09400	Home Program Dialysis								94
95	09500	Ambulance Services								95
										-
96	09600 09700	Durable Medical Equipment-Rented								96 97
	09700	Durable Medical Equipment-Sold								
98		Other Reimbursable (specify)								98
99		Outpatient Rehabilitation Provider (specify)								99
100	10000	Intern-Resident Service (not appvd. tchng. prgm.)				-				100
101	10100	Home Health Agency								101
		SPECIAL PURPOSE COST CENTERS								
105	10500	Kidney Acquisition								105
106	10600	Heart Acquisition								106
107	10700	Liver Acquisition								107
108	10800	Lung Acquisition								108
109	10900	Pancreas Acquisition								109
110	11000	Intestinal Acquisition								110
111	11100	Islet Acquisition								111
112		Other Organ Acquisition (specify)								112
113	11300	Interest Expense		33,578	33,578	(33,578)				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)	5,247,563	8,654,406	13,901,969	(11,766)	13,890,203	(2,009,013)	11,881,190	118
		NONREIMBURSABLE COST CENTERS								<u> </u>
190	19000	Gift, Flower, Coffee Shop, & Canteen								190
191	19100	Research								191
192	19200	Physicians' Private Offices	182,022	21,576	203,598	11,766	215,364		215,364	192
193	19300	Nonpaid Workers								193
194	07950	07950MOB								194
200		TOTAL (sum of lines 118-199)	5,429,585	8,675,982	14,105,567		14,105,567	(2,009,013)	12,096,554	200

10-12 FORM CMS-2552-10

RECLA	SSIFICATIONS		FORM CMS-2552				PROVIDER CCN: 11-0113	PERIOD: FROM: 06/01/2020 TO: 05/31/2021		WORKSHEET A-6	
		CODE		INCREASES				DECREASES			Wkst A-7
	EXPLANATION OF RECLASSIFICATION(S)	0 (1)	COST CENTER	LINE #	SALARY 4	OTHER 5	COST CENTER 6	LINE #	SALARY 8	OTHER 9	Ref.
1	LEASES AND RENTALS	A		2		250,668	Ü	5	0	6,720	10
2	LEASES AND RENTALS	Α		54		357		7		1,787	
3	LEASES AND RENTALS	Α						10		1,533	
4	LEASES AND RENTALS	А						14		865	
5	LEASES AND RENTALS	А						15		7,476	
6	LEASES AND RENTALS	А						16		1,265	
7	LEASES AND RENTALS	Α						30		2,859	
8	LEASES AND RENTALS	А						57		77,390	
9	LEASES AND RENTALS	А						58		132,000	
10	LEASES AND RENTALS	Α						60		17,303	
11	LEASES AND RENTALS	Α						91		1,827	
1	MEDICAL SUPLIES CHARGED TO PATIENTS	В		71		85,086		30		11,623	
2	MEDICAL SUPLIES CHARGED TO PATIENTS	В						50		5,693	
3	MEDICAL SUPLIES CHARGED TO PATIENTS	В						65		60,772	
4	MEDICAL SUPLIES CHARGED TO PATIENTS	В						91		6,998	
1	CT SCAN AND MRI COSTS	С		57	234,557	118,660		54	276,768	152,583	
2	CT SCAN AND MRI COSTS	С		58	42,211	33,923					
1	DEPRECIATION	D		2		250,708		1		262,474	9
2	DEPRECIATION	D		192		11,766					
1	INTEREST EXPENSE	E		5		33,578		113		33,578	
	Total reclassifications (sum of columns 4 and 5 must equal sum of columns 8 and 9)				276,768	784,746			276,768	784,746	

⁽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:
FROM: 06/01/2020
FROM: 06/01/2020
PARTS I, II & III

11-0113

PROVIDER CCN:
FROM: 06/01/2020
PARTS I, II & III

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

			Acquisitions		Disposals		Fully	
	Beginning				and	Ending	Depreciated	
Description	Balances	Purchases	Donation	Total	Retirements	Balance	Assets	
	1	2	3	4	5	6	7	
1 Land	349,155					349,155		1
2 Land Improvements								2
3 Buildings and Fixtures	12,173,629	21,426		21,426	51,813	12,143,242		3
4 Building Improvements								4
5 Fixed Equipment	2,324,666	9,600		9,600		2,334,266		5
6 Movable Equipment	7,036,509	393,249		393,249		7,429,758		6
7 HIT-designated Assets								7
8 Subtotal (sum of lines 1-7)	21,883,959	424,275		424,275	51,813	22,256,421		8
9 Reconciling Items	330,984				51,813	279,171		9
10 Total (line 7 minus line 9)	21,552,975	424,275		424,275		21,977,250		10

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

				SUMMARY OF CAPI	TAL			
						Other Capital-	Total (1)	1
				Insurance	Taxes	Related Costs	(sum of	
Description	Depreciation	Lease	Interest	(see instructions)	(see instructions)	(see instructions)	cols. 9 through 14)	
*	9	10	11	12	13	14	15	
1 Capital Related Costs-Buildings and Fixtures	618,840			41,635			660,475	1
2 Capital Related Costs-Movable Equipment								2
3 Total (sum of lines 1-2)	618,840			41,635			660,475	3

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

PART III - RECONCILIATION OF CAPITAL COSTS CENTERS

		COMPUTATION OF	RATIOS			ALLOCATION OF C	THER CAPITAL				
			Gross Assets					Total			
		Capitalized	for Ratio	Ratio			Other Capital-	(sum of			
Description	Gross Assets	Leases	(col. 1 - col. 2)	(see instructions)	Insurance	Taxes	Related Costs	cols. 5 through 7)			
*	1	2	3	4	5	6	7	8			
Capital Related Costs-Buildings and Fixtures	14,826,663		14,826,663	67%					1		
2 Capital Related Costs-Movable Equipment	7,429,758		7,429,758	33%					2		
3 Total (sum of lines 1-2)	22,256,421	_	22,256,421	100%					3		

			;	SUMMARY OF CAPI	TAL			
						Other Capital-	Total (2)	
				Insurance	Taxes	Related Costs	(sum of	
Description	Depreciation	Lease	Interest	(see instructions)	(see instructions)	(see instructions)	cols. 9 through 14)	
*	9	10	11	12	13	14	15	
1 Capital Related Costs-Buildings and Fixtures	319,686			41,635			361,321	1
2 Capital Related Costs-Movable Equipment	250,708	250,668					501,376	2
3 Total (sum of lines 1-2)	570,394	250,668	•	41,635			862,697	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.)

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

09-13	FORM CMS-2552-10		4090 (Cont.)
ADJUSTMENTS TO EXPENSES	PROVIDER CCN:	PERIOD:	WORKSHEET A-8
		FROM: 06/01/2020	
	11-0113	TO: 05/31/2021	

		111-0113		10. 05/31/2021			
	DESCRIPTION (1)	BASIS/CODE (2)	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED COST CENTER	LINE #	Wkst. A-7 Ref.	
		1	2	3	4	5	
	Investment income - buildings and fixtures (chapter 2)	<u> </u>	 	Buildings and Fixtures	1 1		1
- 2	Investment income - movable equipment (chapter 2)	<u> </u>		Movable Equipment	2	\vdash	2
3	Investment income - movable equipment (chapter 2)	В	(690)	ADMINISTRATIVE & GENERAL	5		3
	Trade, quantity, and time discounts (chapter 8)	В	(009)	CENTRAL SERVICES & SUPPLY	14		4
	Refunds and rebates of expenses (chapter 8)	15		CENTIVAL SERVICES & SUFFET	14		5
	Rental of provider space by suppliers (chapter 8)	В	(36,680)	CAP REL COSTS-BLDG & FIXT	1		6
		В	(36,680)	CAP REL COSTS-BLDG & FIXT	1	9	7
	Telephone services (pay stations excluded) (chapter 21)	ļ	(0.101)	COSES ATTICKS OF BUILDING	_		
8	Television and radio service (chapter 21)	A	(3,491)	OPERATION OF PLANT	7		8
	Parking lot (chapter 21)						9
	Provider-based physician adjustment	Worksheet A-8-2	(1,793,559)				10
	Sale of scrap, waste, etc. (chapter 23)						11
	Related organization transactions (chapter 10)	Worksheet A-8-1					12
	Laundry and linen service						13
14	Cafeteria-employees and guests	В	(47,813)	DIETARY	10		14
15	Rental of quarters to employee and others						15
16	Sale of medical and surgical						16
	supplies to other than patients						
17	Sale of drugs to other than patients						17
18	Sale of medical records and abstracts	В	(633)	MEDICAL RECORDS & LIBRARY	16		18
19	Nursing school (tuition, fees, books, etc.)		` '				19
20	Vending machines						20
21	Income from imposition of interest,						21
	finance or penalty charges (chapter 21)						
22	Interest expense on Medicare overpayments and						22
	borrowings to repay Medicare overpayments				1		
23	Adjustment for respiratory therapy						23
	costs in excess of limitation (chapter 14)	Worksheet A-8-3		Respiratory Therapy	65		
24	Adjustment for physical therapy costs	Workshoot / Co	-	Troopilatory Triorapy	T		24
	in excess of limitation (chapter 14)	Worksheet A-8-3		Physical Therapy	66		
25	Utilization review - physicians' compensation (chapter 21)	Workshiet A-6-5		Utilization Review - SNF	114		25
	Depreciation - buildings and fixtures	-{		Buildings and Fixtures	1		26
	Depreciation - movable equipment	<u> </u>		Movable Equipment	2	-	27
	Non-physician Anesthetist	 		Nonphysician Anesthetist	19		28
29	Physicians' assistant	+	1	Horiphysioidii Ariestricust	15		29
30			-				30
30	Adjustment for occupational therapy costs	Markahaat A G 2		Occupational Thereny	67		30
20.00	in excess of limitation (chapter 14)	Worksheet A-8-3	(22.404)	Occupational Therapy	67		
	Hospice (non-distinct) (see instructions)	В	(23,494)	Adults and Pediatrics	30		31
31	Adjustment for speech pathology costs						31
	in excess of limitation (chapter 14)	Worksheet A-8-3		Speech Pathology	68		
32	CAH HIT Adjustment for Depreciation				1		32
	and Interest						
33	MISCELLANEOUS OTHER INCOME	В		ADMINISTRATIVE & GENERAL	5		33
33.01	ADVERTISING	A		ADMINISTRATIVE & GENERAL	5		33
	GDCH PROVIDER FEE	A		ADMINISTRATIVE & GENERAL	5		33.02
33.03	OTHER NON-ALLOWABLE COST	A		ADMINISTRATIVE & GENERAL	5		33.03
33.04	PATIENT TELEPHONE - SALARIES	A	(13,996)		5		33.04
33.05	PATIENT TELEPHONE - BENEFITS	A	(639)	EMPLOYEE BENEFITS DEPARTMENT	4		33.05
50	TOTAL (sum of lines 1 thru 49)		(2,009,013)				50
	(Transfer to Worksheet A, column 6, line 200)						

- Description all chapter references in this column pertain to CMS Pub. 15-1
 Basis for adjustment (see instructions)
 A. Costs if cost, including applicable overhead, can be determined
 B. Amount Received if cost cannot be determined
 Additional adjustments may be made on lines 33 thru 49 and subscripts thereof.

Note: See instructions for column 5 referencing to Worksheet A-7.

PROVID	ER-BASED PH	YSICIANS ADJUSTMENTS		PROVIDER CC	N:	PERIOD:		WORKSHEET A-8-2		
							FROM: 06/01/2020			
					11-0113		TO: 05/31/2021			
		Cost Center/					Physician/		5 Percent of	
	Wkst. A	Physician	Total	Professional	Provider	RCE	Provider	Unadjusted	Unadjusted	
	Line #	Identifier	Remuneration	Component	Component	Amount	Component Hours	RCE Limit	RCE Limit	
	1	2	3	4	5	6	7	8	9	1
1	5	ADMINISTRATIVE & GENERAL	23,250	23,250						1
2	30	ADULTS & PEDIATRICS	511,350	511,350						2
3	53	ANESTHESIOLOGY	231,598	231,598						3
4	91	EMERGENCY	1,644,270	505,419	1,138,851	211,500	6,067	616,909	30,845	4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
200	TOTAL		2,410,468	1,271,617	1,138,851		6,067	616,909	30,845	200

		0.10.11	Cost of	Provider	Physician	Provider				
		Cost Center/	Memberships	Component	Cost of	Component				
	Wkst. A	Physician	& Continuing	Share of	Malpractice	Share of	Adjusted	RCE		
	Line #	Identifier	Education	col. 12	Insurance	col. 14	RCE Limit	Disallowance	Adjustment	
	10	11	12	13	14	15	16	17	18	1
1									23,250	1
2									511,350	2
3									231,598	3
4							616,909	521,942	1,027,361	4
5										5
6										6
7										7
8										8
9										9
10				·				·		10
11										11
200	TOTAL						616,909	521,942	1,793,559	200