

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

PROVIDER CCN:

PERIOD:

WORKSHEET A

11-0113

FROM: 06/01/2020

TO: 05/31/2021

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
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									92
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 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											
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

RECLASSIFICATIONS

PROVIDER CCN:

PERIOD:

WORKSHEET A-6

11-0113

FROM: 06/01/2020

TO: 05/31/2021

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	4	5	6	7	8	9	10			
1	LEASES AND RENTALS	A		2		250,668			5		6,720	10
2	LEASES AND RENTALS	A		54		357			7		1,787	
3	LEASES AND RENTALS	A							10		1,533	
4	LEASES AND RENTALS	A							14		865	
5	LEASES AND RENTALS	A							15		7,476	
6	LEASES AND RENTALS	A							16		1,265	
7	LEASES AND RENTALS	A							30		2,859	
8	LEASES AND RENTALS	A							57		77,390	
9	LEASES AND RENTALS	A							58		132,000	
10	LEASES AND RENTALS	A							60		17,303	
11	LEASES AND RENTALS	A							91		1,827	
1	MEDICAL SUPLIES CHARGED TO PATIENTS	B		71		85,086			30		11,623	
2	MEDICAL SUPLIES CHARGED TO PATIENTS	B							50		5,693	
3	MEDICAL SUPLIES CHARGED TO PATIENTS	B							65		60,772	
4	MEDICAL SUPLIES CHARGED TO PATIENTS	B							91		6,998	
1	CT SCAN AND MRI COSTS	C		57	234,557	118,660			54	276,768	152,583	
2	CT SCAN AND MRI COSTS	C		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	
500	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:
11-0113

PERIOD:
FROM: 06/01/2020
TO: 05/31/2021

WORKSHEET A-7,
PARTS I, II & III

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

Description	Beginning Balances	Acquisitions			Disposals and Retirements	Ending Balance	Fully Depreciated Assets	
		Purchases	Donation	Total				
	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

Description	SUMMARY OF CAPITAL							
	Depreciation	Lease	Interest	Insurance (see instructions)	Taxes (see instructions)	Other Capital-Related Costs (see instructions)	Total (1) (sum of 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.

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	Capitalized Leases	Gross Assets for Ratio (col. 1 - col. 2)	Ratio (see instructions)	Insurance	Taxes	Other Capital-Related Costs	Total (sum of cols. 5 through 7)	
	1	2	3	4	5	6	7	8	
* 1 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

Description	SUMMARY OF CAPITAL							
	Depreciation	Lease	Interest	Insurance (see instructions)	Taxes (see instructions)	Other Capital-Related Costs (see instructions)	Total (2) (sum of 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.)

ADJUSTMENTS TO EXPENSES		PROVIDER CCN:	PERIOD:	WORKSHEET A-8	
		11-0113	FROM: 06/01/2020 TO: 05/31/2021		
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			Buildings and Fixtures	1	1
2			Movable Equipment	2	2
3	B	(699)	ADMINISTRATIVE & GENERAL	5	3
4	B		CENTRAL SERVICES & SUPPLY	14	4
5					5
6	B	(36,680)	CAP REL COSTS-BLDG & FIXT	1	9
7					7
8	A	(3,491)	OPERATION OF PLANT	7	8
9					9
10	Worksheet A-8-2	(1,793,559)			10
11					11
12	Worksheet A-8-1				12
13					13
14	B	(47,813)	DIETARY	10	14
15					15
16					16
17					17
18	B	(633)	MEDICAL RECORDS & LIBRARY	16	18
19					19
20					20
21					21
22					22
23	Worksheet A-8-3		Respiratory Therapy	65	23
24	Worksheet A-8-3		Physical Therapy	66	24
25			Utilization Review - SNF	114	25
26			Buildings and Fixtures	1	26
27			Movable Equipment	2	27
28			Nonphysician Anesthetist	19	28
29					29
30	Worksheet A-8-3		Occupational Therapy	67	30
30.99	B	(23,494)	Adults and Pediatrics	30	
31	Worksheet A-8-3		Speech Pathology	68	31
32					32
33	B	(668)	ADMINISTRATIVE & GENERAL	5	33
33.01	A	(123)	ADMINISTRATIVE & GENERAL	5	33
33.02	A	(81,147)	ADMINISTRATIVE & GENERAL	5	33.02
33.03	A	(6,081)	ADMINISTRATIVE & GENERAL	5	33.03
33.04	A	(13,996)	ADMINISTRATIVE & GENERAL	5	33.04
33.05	A	(639)	EMPLOYEE BENEFITS DEPARTMENT	4	33.05
50		(2,009,013)			50
(Transfer to Worksheet A, column 6, line 200)					

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

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

PROVIDER-BASED PHYSICIANS ADJUSTMENTS

PROVIDER CCN:

PERIOD:
FROM: 06/01/2020
TO: 05/31/2021

WORKSHEET A-8-2

11-0113

	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	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

	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									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