UNIVERSI	ITY HOSPI	TAL MCDUFFIE		FORM CMS-255	ı					10-12
RECLASS	IFICATION	AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES			PROVIDER CCN	:	PERIOD:		WORKSHEET A	
							FROM: 01/01/2021			
					11-0111		TO: 12/31/2021			
					111-0111	I	<b>†</b>	1		_
							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	
		GENERAL SERVICE COST CENTERS								
1	00100	Capital Related Costs-Buildings and Fixtures		1,311,900	1,311,900	(598,580)	713,320		713,320	1
2	00200	Capital Related Costs-Movable Equipment		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	598,580	598,580		598,580	2
						000,000	330,300		030,000	+
3	00300	Other Capital Related Costs								3
4	00400	Employee Benefits		1,298,339	1,298,339		1,298,339		1,298,339	4
5	00500	Administrative and General	569,468	3,552,111	4,121,579	(2,048)	4,119,531	(154,915)	3,964,616	5
6	00600	Maintenance and Repairs								6
7	00700	Operation of Plant	92,895	1,328,262	1,421,157	(4)	1,421,153		1,421,153	7
8	00800	Laundry and Linen Service								8
9	00900	Housekeeping		568,759	568,759	(17)	568,742		568,742	9
					· ·		<u> </u>			-
10	01000	Dietary		329,144	329,144	(12)	329,132		329,132	10
11	01100	Cafeteria								11
12	01200	Maintenance of Personnel								12
13	01300	Nursing Administration	187,846	98,878	286,724		286,724		286,724	13
14	01400	Central Services and Supply								14
15	01500	Pharmacy								15
16	01600	Medical Records & Medical Records Library		116,809	116,809		116,809		116,809	16
		·		110,003	110,003		110,003		110,003	+
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	Paramedical Ed. Program (specify)								23
	02000									<del></del>
		INPATIENT ROUTINE SERVICE COST CENTERS				(== 1==)				<del></del>
30	03000	Adults and Pediatrics (General Routine Care)	1,466,714	350,944	1,817,658	(67,480)	1,750,178		1,750,178	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
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								
	05000		1 020 220	2 426 049	2 464 229	(1,886,929)	1 577 400		1 577 400	<u></u>
50	05000	Operating Room	1,038,320	2,426,018	3,464,338	(1,000,929)	1,577,409		1,577,409	50
51	05100	Recovery Room	251,358	2,167	253,525		253,525		253,525	51
52	05200	Labor Room and Delivery Room	-							52
53	05300	Anesthesiology		4,334	4,334		4,334		4,334	53
54	05400	Radiology-Diagnostic	717,717	140,448	858,165	(22,007)	836,158		836,158	54
55	05500	Radiology-Therapeutic								55
56	05600	Radioisotope						1		56
57	05700	Computed Tomography (CT) Scan								57
					<del> </del>					+
58	05800	Magnetic Resonance Imaging (MRI)								58
59	05900	Cardiac Catheterization	-		<u> </u>					59
60	06000	Laboratory		1,166,402	1,166,402	(1,633)	1,164,769		1,164,769	60
60.01	<u> </u>									60.01
61	06100	PBP Clinical Laboratory Services-Program Only								61
62	06200	Whole Blood & Packed Red Blood Cells								62
63	06300	Blood Storing, Processing, & Trans.								63
										+
64	06400	Intravenous Therapy		2						64
65	06500	Respiratory Therapy	323,129	23,157	346,286	(8,782)	337,504		337,504	65
66	06600	Physical Therapy		144,074	144,074	(188)	143,886		143,886	66
67	06700	Occupational Therapy								67
68	06800	Speech Pathology								68
69	06900	Electrocardiology								69

		TAL MCDUFFIE		FORM CMS-255	1				1	10-12
RECLASS	IFICATION	AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES			PROVIDER CCN	:	PERIOD:		WORKSHEET A	
							FROM: 01/01/2021			
					11-0111		TO: 12/31/2021	•		
							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	
70	07000	Electroencephalography								70
71	07100	Medical Supplies Charged to Patients				1,445,630	1,445,630		1,445,630	71
72	07200	Implantable Devices Charged to Patients				691,509	691,509		691,509	72
73	07300	Drugs Charged to Patients	193,564	926,495	1,120,059	(81)	1,119,978		1,119,978	73
74	07400	Renal Dialysis								74
75	07500	ASC (Non-Distinct Part)								75
76		Other Ancillary (specify)		25,569	25,569		25,569		25,569	76
76.01										76.01
		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	1,903,285	319,639	2,222,924	(147,958)	2,074,966		2,074,966	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
	10100	SPECIAL PURPOSE COST CENTERS								101
105	10500	Kidney Acquisition								105
106	10600	Heart Acquisition								106
107	10700	Liver Acquisition								107
108	10800	Lung Acquisition								108
109	10900									109
110	11000	Pancreas Acquisition								110
111	11100	Intestinal Acquisition								
112	11100	Islet Acquisition								111
	11200	Other Organ Acquisition (specify)								
113	11300	Interest Expense								113
114	11400	Utilization Review-SNF					+	1		114
115	11500	Ambulatory Surgical Center (Distinct Part)								115
116	11600	Hospice								116
117		Other Special Purpose (specify)	0.744.000	44 400 440	00.077.745		00.077.745	(454.045)	00 700 000	117
118		SUBTOTALS (sum of lines 1-117)	6,744,296	14,133,449	20,877,745		20,877,745	(154,915)	20,722,830	118
	40	NONREIMBURSABLE COST CENTERS								
190	19000	Gift, Flower, Coffee Shop, & Canteen					-			190
191	19100	Research						1		191
192	19200	Physicians' Private Offices		437,037	437,037		437,037		437,037	192
193	19300	Nonpaid Workers					-	-		193
194								<b></b>		194
194.01								1		194
200		TOTAL (sum of lines 118-199)	6,744,296	14,570,486	21,314,782		21,314,782	(154,915)	21,159,867	200

10-12 FORM CMS-2552-10

RECLA	SSIFICATIONS						PROVIDER CCN:	PERIOD:		WORKSHEET A-6	
								FROM: 01/01/2021			
							11-0111	TO: 12/31/2021			
				INCREASES				DECREASES			Wkst.
		CODE									A-7
	EXPLANATION OF RECLASSIFICATION(S)	(1)	COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY	OTHER	Ref.
	0	1	2	3	4	5	6	7	8	9	10
1	DEPRECIATION	Α		2		598,580		1		598,580	9
2	DEPRECIATION	Α									9
1	SUPPLIES	В		71		1,445,630		5		2,048	
2	SUPPLIES	В		72		691,509		7		4	
3	SUPPLIES	В						9		17	
4	SUPPLIES	В						10		12	
5	SUPPLIES	В						30		67,480	
6	SUPPLIES	В						50		1,886,929	
7	SUPPLIES	В						54		22,007	
8	SUPPLIES	В						60		1,633	
9	SUPPLIES	В						65		8,782	
10	SUPPLIES	В						66		188	
11	SUPPLIES	В						73		81	
12	SUPPLIES	В						91		147,958	
500	Total reclassifications (sum of columns 4 and 5 must equal sum of columns 8 and 9)				1	2,735,719			-	2,735,719	

<sup>(1)</sup> 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.

## 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	1,314,519					1,314,519		1
2 Land Improvements	368,679					368,679		2
3 Buildings and Fixtures	25,001,486					25,001,486		3
4 Building Improvements	604,168	52,308		52,308		656,476		4
5 Fixed Equipment	25,545					25,545		5
6 Movable Equipment	11,013,783	302,241		302,241		11,316,024		6
7 HIT-designated Assets								7
8 Subtotal (sum of lines 1-7)	38,328,180	354,549		354,549		38,682,729		8
9 Reconciling Items	(693,520)	(61,833)		(61,833)		(755,353)		9
10 Total (line 7 minus line 9)	39,021,700	416,382		416,382		39,438,082		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	1,311,900						1,311,900	1
2 Capital Related Costs-Movable Equipment								2
3 Total (sum of lines 1-2)	1,311,900						1,311,900	3

<sup>(1)</sup> 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 I	RATIOS		ALLOCATION OF OTHER CAPITAL					
			Gross Assets					Total	1	
		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	27,366,705		27,366,705	72%					1	
2 Capital Related Costs-Movable Equipment	11,316,024	472,974	10,843,050	28%					2	
3 Total (sum of lines 1-2)	38,682,729	472,974	38,209,755	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	713,320						713,320	1
2 Capital Related Costs-Movable Equipment	598,580						598,580	2
3 Total (sum of lines 1-2)	1,311,900						1,311,900	3

<sup>(2)</sup> 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.

<sup>\*</sup> 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: 01/01/2021	
	11 0111	TO: 12/31/2021	i

		11-0111		TO: 12/31/2021	1		
				EXPENSE CLASSIFICATION C	N		
	DESCRIPTION (1)			WORKSHEET A TO/FROM WHI	ICH	Wkst.	
				THE AMOUNT IS TO BE ADJUST	TED	A-7	
		BASIS/CODE (2)	AMOUNT	COST CENTER	LINE #	Ref.	
		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)			Movable Equipment	2		2
3	Investment income - other (chapter 2)						3
4	Trade, quantity, and time discounts (chapter 8)	В	(144)	ADMINISTRATIVE & GENERAL	5		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
11	Sale of scrap, waste, etc. (chapter 23)						11
12	Related organization transactions (chapter 10)	Worksheet A-8-1					12
13	Laundry and linen service						13
14	Cafeteria-employees and guests						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						18
19	Nursing school (tuition, fees, books, etc.)						19
20	Vending machines						20
21	Income from imposition of interest,	В	(798)	ADMINISTRATIVE & GENERAL	5		21
	finance or penalty charges (chapter 21)						
22	Interest expense on Medicare overpayments and						22
	borrowings to repay Medicare overpayments						
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						24
	in excess of limitation (chapter 14)	Worksheet A-8-3		Physical Therapy	66		
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						30
	in excess of limitation (chapter 14)	Worksheet A-8-3		Occupational Therapy	67		
30.99	Hospice (non-distinct) (see instructions)			Adults and Pediatrics	30		
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						32
	and Interest						
33	PHYSICIAN RECRUITMENT	A	(141,401)		5		33
33.01	MISCELLANEOUS REVENUE	A	(1,106)		5		33.01
33.02	ADVERTISING EXPENSES	A	(6,375)		5		33.02
33.03	LOBBYING EXPENSES	A	(5,091)	ADMINISTRATIVE & GENERAL	5		33.03
50	TOTAL (sum of lines 1 thru 49)		(154,915)				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.

STATEMENT OF COSTS OF SERVICES	PROVIDER CCN:	PERIOD:	WORKSHEET A-8-1
FROM RELATED ORGANIZATIONS AND		FROM: 01/01/2021	
HOME OFFICE COSTS	11-0111	TO: 12/31/2021	

## A. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:

					Amount	Net		
				Amount of	included in	Adjustments	Wkst.	i
				Allowable	Wkst. A	(col. 4 minus	A-7	i
	Line No.	Cost Center	Expense Items	Cost	column 5	col. 5) *	Ref.	i
	1	2	3	4	5	6	7	i
1	5	ADMINISTRATIVE & GENERAL	LABOR ALLOCATION	1,411,596	1,411,596			1
2	7	OPERATION OF PLANT	LABOR ALLOCATION	218,243	218,243			2
3	9	HOUSEKEEPING	LABOR ALLOCATION	390,919	390,919			3
4	10	DIETARY	LABOR ALLOCATION	333,231	333,231			4
4.01	16	MEDICAL RECORDS & LIBRARY	LABOR ALLOCATION	110,700	110,700			4.01
5	TOTALS (sum of line	es 1-4) Transfer column 6, line 5 to Worksheet	2,464,689	2,464,689			5	
	A-8, column 2, line 1	2.						i

<sup>\*</sup> 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.

				Rel	lated Organization(s) and/	or Home Office	
			Percentage		Percentage		
	Symbol		of		of	Type of	
	(1)	Name	Ownership	Name	Ownership	Business	
	1	2	3	4	5	6	
6	В	UNIVERSITY HOSP	100			ACUTE CARE HOSP	6
7							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 \_\_\_\_\_