

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

PROVIDER CCN:

PERIOD:

WORKSHEET A

11-0111

FROM: 01/01/2021

TO: 12/31/2021

COST CENTER DESCRIPTIONS (omit cents)			SALARIES	OTHER	TOTAL (col. 1 + col. 2)	RECLASSIFI- CATIONS	RECLASSIFIED	ADJUSTMENTS	NET EXPENSES	
							TRIAL BALANCE (col. 3 ± col. 4)		FOR ALLOCATION (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. tchn. 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								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)	6,744,296	14,133,449	20,877,745		20,877,745	(154,915)	20,722,830	118
NONREIMBURSABLE COST CENTERS										
190	19000	Gift, Flower, Coffee Shop, & Canteen								190
191	19100	Research								191
192	19200	Physicians' Private Offices		437,037	437,037		437,037		437,037	192
193	19300	Nonpaid Workers								193
194										194
194.01										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

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

(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:
11-0111

PERIOD:
FROM: 01/01/2021
TO: 12/31/2021

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	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

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	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

(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	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

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	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

(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	
		11-0111	FROM: 01/01/2021 TO: 12/31/2021		
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	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)	B	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 supplies to other than patients				16
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, finance or penalty charges (chapter 21)	B	ADMINISTRATIVE & GENERAL	5	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	PHYSICIAN RECRUITMENT	A	ADMINISTRATIVE & GENERAL	5	33
33.01	MISCELLANEOUS REVENUE	A	ADMINISTRATIVE & GENERAL	5	33.01
33.02	ADVERTISING EXPENSES	A	ADMINISTRATIVE & GENERAL	5	33.02
33.03	LOBBYING EXPENSES	A	ADMINISTRATIVE & GENERAL	5	33.03
50	TOTAL (sum of lines 1 thru 49) (Transfer to Worksheet A, column 6, line 200)				50

(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.

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS	PROVIDER CCN: 11-0111	PERIOD: FROM: 01/01/2021 TO: 12/31/2021	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	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 lines 1-4) Transfer column 6, line 5 to Worksheet A-8, column 2, line 12.			2,464,689	2,464,689		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 (2)	Percentage of Ownership (3)	Related Organization(s) and/or Home Office			
			Name (4)	Percentage of Ownership (5)	Type of Business (6)	(7)
6	B	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 _____