

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

PROVIDER CCN: _____

PERIOD:
FROM _____
TO _____

WORKSHEET A

	COST CENTER DESCRIPTIONS (omit cents)	SALARIES	OTHER	TOTAL	RECLASSIFI-	RECLASSIFIED	ADJUSTMENTS	NET EXPENSES	
		1	2	(col. 1 + col. 2)	CATIONS	TRIAL BALANCE		FOR ALLOCATION	
				(col. 3	4	(col. 3 ± col. 4)	6	(col. 5 ± col. 6)	7
	ANCILLARY SERVICE COST CENTERS								
50	05000 Operating Room								50
51	05100 Recovery Room								51
52	05200 Labor Room and Delivery Room								52
53	05300 Anesthesiology								53
54	05400 Radiology-Diagnostic								54
55	05500 Radiology-Therapeutic								55
56	05600 Radioisotope								56
57	05700 Computed Tomography (CT) Scan								57
58	05800 Magnetic Resonance Imaging (MRI)								58
59	05900 Cardiac Catheterization								59
60	06000 Laboratory								60
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								64
65	06500 Respiratory Therapy								65
66	06600 Physical Therapy								66
67	06700 Occupational Therapy								67
68	06800 Speech Pathology								68
69	06900 Electrocardiology								69
70	07000 Electroencephalography								70
71	07100 Medical Supplies Charged to Patients								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								91
92	09200 Observation Beds								92
93	Other Outpatient Service (specify)								93

Clinics must be reimbursable on the most recently-filed cost report.

Typically, lines 50 - 118 are potentially reimbursable.