

TRIAL BALANCE OF EXPENSES RECLASSIFICATIONS, ADJUSTMENTS AND ALLOCATIONS			Home Office:			Period From: _____ To: _____		SCHEDULE B page 1 of 3	
Cost Center Description (omit cents)	Expenses per Home Office Books	Reclassifications (from Sch.B-1)	Reclassified Trial Balance (col. 1minus/ plus col.2)	Medicare Adjustments (from Sch.C)	Net Allowable Expenses (col.3 minus/plus col.4)	Direct Allocations To Chain Components	Functional Allocations To Chain Components	Pooled Allocations (col.5 minus cols. 6,7)	
	1	2	3	4	5	6	7	8	
1. Old Cap. Rel. Costs--Bldg and Fixtures									1
1.01 Int. Exp.-Old Capital Bldg and Fixtures									1.01
2. Old Cap. Rel. Costs--Movable Equip.									2
2.01 Int. Exp.-Old Capital Movable Equip.									2.01
3. Sub-Total (Lines 1 and 2)									3
4. New Cap. Rel. Costs--Bldg and Fixtures									4
4.01 Int. Exp.-New Capital Bldg and Fixtures									4.01
5. New Cap. Rel. Costs--Movable Equip.									5
5.01 Int. Exp.-New Capital Movable Equip.									5.01
6. Sub-Total (Lines 4 and 5)									6
<b>Other Capital Related Costs</b> -----									
7 Insurance Premiums									7
8 Taxes & Licenses (Other than Income)									8
9 Other (Specify)									9
10 Sub-Total (sum of lines 7-9)									10







RECLASSIFICATION OF HOME OFFICE EXPENSES			Home Office:		Period: From: _____ To: _____		SCHEDULE B-1	
Explanation of Reclassification Entry	Code (1)	Increase			Decrease			
		Cost Center	Line No.	Amount(2)	Cost Center	Line No.	Amount(2)	
	1	2	3	4	5	6	7	
1.								1.
2.								2.
3.								3.
4.								4.
5.								5.
6.								6.
7.								7.
8.								8.
9.								9.
10.								10.
11.								11.
12.								12.
13.								13.
14.								14.
15.								15.
16.								16.
17.								17.
18.								18.
100	Total Reclassifications (Sum of col.4 must equal sum of col.7)							100

(1) A letter (A,B, etc) must be entered on each line to identify each reclassification entry.

(2) Transfer to Schedule B, column 2, line as appropriate.



<b>ANALYSIS OF CHANGES DURING COST STATEMENT PERIOD IN CAPITAL ASSET BALANCES OF CHAIN HOME OFFICE WHERE THE CHAIN INCLUDES HOSPITALS SUBJECT TO THE PROSPECTIVE PAYMENT SYSTEM</b>	<b>Home Office:</b>	<b>PERIOD:</b> <b>FROM:</b> _____ <b>TO:</b> _____	<b>SCHEDULE B-2 PARTS I &amp; II</b>
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**PART I - ANALYSIS OF CHANGES IN OLD CAPITAL ASSET BALANCES**

1.	Description	Beginning Balances	Acquisitions			Disposals and Retirements	Ending Balance	Fully Depreciated Assets	1.
			Purchases	Donation	Total				
			2	3	4				
	Land								1.
	Land Improvements								2.
	Buildings and Fixtures								3.
	Building Improvements								4.
	Fixed Equipment								5.
	Movable Equipment								6.
	SUBTOTAL								7.
	Reconciling Items								8.
	TOTAL (Line 7 minus line 8)								9.

**PART II - ANALYSIS OF CHANGES IN NEW CAPITAL ASSET BALANCES**

1.	Description	Beginning Balances	Acquisitions			Disposals and Retirements	Ending Balance	Fully Depreciated Assets	1.
			Purchases	Donation	Total				
			2	3	4				
	Land								1.
	Land Improvements								2.
	Buildings and Fixtures								3.
	Building Improvements								4.
	Fixed Equipment								5.
	Movable Equipment								6.
	SUBTOTAL								7.
	Reconciling Items								8.
	TOTAL (Line 7 minus line 8)								9.







RECONCILIATION OF CAPITAL COSTS CENTERS

Home Office:

PERIOD:  
FROM:  
TO:

SCHEDULE B-2  
Part III

PART III

COMPUTATION OF RATIOS

ALLOCATION OF OTHER CAPITAL

*	Description	COMPUTATION OF RATIOS			ALLOCATION OF OTHER CAPITAL				Total (1) (Sum of Columns 5-7)
		Gross Assets 1	Capitalized Leases 2	Gross Assets for Ratio (Col. 1 - Col. 2) 3	Ratio (See Instructions) 4	Insurance 5	Taxes 6	Other Capital- Related Costs 7	
1	Old Cap. Rel Costs-Bldgs and Fixtures								
2	Old Cap. Rel. Costs-Movable Equipment								
3	New Cap. Rel Costs-Bldgs and Fixtures								
4	New Cap. Rel. Costs-Movable Equipment								
5	Total (Sum of Lines 1-4)								

SUMMARY OF OLD AND NEW CAPITAL

*	Description	Depreciation 9	Lease 10	Interest 11	Insurance (From Col. 5) 12	Taxes (From Col. 6) 13	Other Capital- Related Costs (From Col. 7) 14	Total (2) (Sum of Columns 9-14) 15
1	Old Cap. Rel Costs-Bldgs and Fixtures							
2	Old Cap. Rel. Costs-Movable Equipment							
3	New Cap. Rel Costs-Bldgs and Fixtures							
4	New Cap. Rel. Costs-Movable Equipment							
5	Total (Sum of Lines 1-4)							

\* All lines numbers except line 5 are to be consistent with Schedule B line numbers for capital cost centers

- (1) The sum of the amounts on lines 1 thru 4 must equal the amount on Schedule B, column 2, lines 7-9, net of other capital-related costs directly allocated to components of the chain.
- (2) The amounts on lines 1 thru 4 must equal the corresponding amounts on Schedule B, Column 3, lines 1,2,4,5 and 7-9.



cont.)

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1  
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2  
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3  
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4  
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5  
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3  
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4  
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5  
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