

EXAMPLE COMMUNITY HEALTH CENTER, INC

 Period:
 From: 01/01/2016
 To: 12/31/2016

 Run Date Time: 8/22/2017 5:02:31 PM
 MCRIF32: 224-14
 Version: 1.20.161.0


Provider CCN: 99-9999

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description (omit cents)	SALARIES 1.00	OTHER 2.00	TOTAL (col. 1 + col. 2) 3.00	RECLASSIFI- CATIONS 4.00	RECLASSIFIED TRIAL BALANCE (col. 3 ± col. 4) 5.00	ADJUSTMENTS 6.00	NET EXPENSES FOR ALLOCATION (col. 5 ± col. 6) 7.00	
GENERAL SERVICE COST CENTERS										
1.00	0100	CAP REL COSTS-BLDG & FIX		24,609	24,609	124,113	148,722	-843	147,879	1.00
2.00	0200	CAP REL COSTS-MVBLE EQUIP		192,334	192,334	-123,769	68,565	0	68,565	2.00
3.00	0300	EMPLOYEE BENEFITS	0	499,988	499,988	499,988	0	0	0	3.00
4.00	0400	ADMINISTRATIVE & GENERAL SERVICES	3,161,378	870,998	4,032,376	-1,232,988	2,799,388	-161,834	2,637,554	4.00
5.00	0500	PLANT OPERATION & MAINTENANCE	0	99,887	99,887	0	99,887	0	99,887	5.00
6.00	0600	JANITORIAL	0	65,515	65,515	100,382	165,897	0	165,897	6.00
7.00	0700	MEDICAL RECORDS	0	0	0	0	0	0	0	7.00
8.00		SUBTOTAL - ADMINISTRATIVE OVERHEAD	3,161,378	1,753,331	4,914,709	-1,632,250	3,282,459	-162,677	3,119,782	8.00
9.00	0900	PHARMACY	0	680,684	680,684	-40,463	640,221	-640,221	0	9.00
10.00	1000	MEDICAL SUPPLIES	0	22,090	22,090	10,109	32,199	0	32,199	10.00
11.00	1100	TRANSPORTATION	0	0	0	0	0	0	0	11.00
12.00	1200	OTHER GENERAL SERVICE (SPECIFY)	0	0	0	0	0	0	0	12.00
13.00		SUBTOTAL - TOTAL OVERHEAD	3,161,378	2,456,105	5,617,483	-1,662,604	3,954,879	-802,898	3,151,981	13.00
DIRECT CARE COST CENTERS										
23.00	2300	PHYSICIAN	381,893	14,322	396,215	939,874	1,336,089	-381,893	954,196	23.00
24.00	2400	PHYSICIAN SERVICES UNDER AGREEMENT		199,078	199,078	-112,736	86,342	0	86,342	24.00
25.00	2500	PHYSICIAN ASSISTANT	0	0	0	0	0	0	0	25.00
26.00	2600	NURSE PRACTITIONER	0	0	0	0	0	0	0	26.00
27.00	2700	VISITING REGISTERED NURSE	0	0	0	0	0	0	0	27.00
28.00	2800	VISITING LICENSED PRACTICAL NURSE	0	0	0	0	0	0	0	28.00
29.00	2900	CERTIFIED NURSE MIDWIFE	0	0	0	0	0	0	0	29.00
30.00	3000	CLINICAL PSYCHOLOGIST	0	0	0	0	0	0	0	30.00
31.00	3100	CLINICAL SOCIAL WORKER	0	0	0	0	0	0	0	31.00
32.00	3200	LABORATORY TECHNICIAN	0	0	0	0	0	0	0	32.00
33.00	3300	REG DIETICIAN/CERT DSMT/MNT EDUCATOR	0	0	0	0	0	0	0	33.00
34.00	3400	PHYSICAL THERAPIST	0	0	0	0	0	0	0	34.00
35.00	3500	OCCUPATIONAL THERAPIST	0	0	0	0	0	0	0	35.00
36.00	3600	OTHER ALLIED HEALTH PERSONNEL	0	0	0	426,907	426,907	0	426,907	36.00
37.00		SUBTOTAL - DIRECT PATIENT CARE SERVICES	381,893	213,400	595,293	1,254,045	1,849,338	-381,893	1,467,445	37.00
REIMBURSABLE PASS THROUGH COSTS										
47.00	4700	ALLOWABLE GME COSTS	0	0	0	0	0	0	0	47.00
48.00	4800	PNEUMOCOCCAL VACCINES & MED SUPPLIES	0	0	0	18,639	18,639	0	18,639	48.00
49.00	4900	INFLUENZA VACCINES & MED SUPPLIES	0	0	0	11,715	11,715	0	11,715	49.00
50.00		SUBTOTAL - REIMBURSABLE PASS THROUGH COSTS	0	0	0	30,354	30,354	0	30,354	50.00
OTHER FQHC SERVICES										
60.00	6000	MEDICARE EXCLUDED SERVICES	7,799	24,443	32,242	280,794	313,036	-7,799	305,237	60.00
61.00	6100	DIAGNOSTIC & SCREENING LAB TESTS	0	157,455	157,455	0	157,455	-146,925	10,530	61.00
62.00	6200	RADIOLOGY - DIAGNOSTIC	0	0	0	0	0	0	0	62.00
63.00	6300	PROSTHETIC DEVICES	0	0	0	0	0	0	0	63.00
64.00	6400	DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	64.00
65.00	6500	AMBULANCE SERVICES	0	0	0	0	0	0	0	65.00
66.00	6600	TELEHEALTH	0	0	0	0	0	0	0	66.00
67.00	6700	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	67.00
68.00	6800	CHRONIC CARE MANAGEMENT	0	0	0	0	0	0	0	68.00
69.00	6900	HOSPITAL	0	0	0	1,387	1,387	0	1,387	69.00
69.01	6901	COUNSELING	0	0	0	0	0	0	0	69.01
70.00		SUBTOTAL - OTHER FQHC SERVICES	7,799	181,898	189,697	282,181	471,878	-154,724	317,154	70.00
NONREIMBURSABLE COST CENTERS										
77.00	7700	RETAIL PHARMACY	0	0	0	0	0	0	0	77.00
78.00	7800	NONALLOWABLE GME COSTS	0	0	0	0	0	0	0	78.00
79.00	7900	OUTREACH	0	0	0	49,700	49,700	0	49,700	79.00
79.01	7901	FUNDRAISING	0	0	0	46,324	46,324	0	46,324	79.01
80.00		SUBTOTAL - NON-REIMBURSABLE COSTS	0	0	0	96,024	96,024	0	96,024	80.00
100.00		TOTAL (SUM OF LINES 13, 37, 50, 70 AND 80)	3,551,070	2,851,403	6,402,473	0	6,402,473	-1,339,515	5,062,958	100.00

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CALCULATION OF FEDERALLY QUALIFIED HEALTH CENTER COSTS

Worksheet B
Parts I & II

PART I - CALCULATION OF FEDERALLY QUALIFIED HEALTH CENTER COST PER VISIT

	Position	From Wkst. A, col. 7, line:	Direct Cost by Practitioner from Wkst. A	Total Medical & Mental Health Visits by Practitioner	Other Direct Care Costs (see instructions)	General Service Cost (see instructions)	Total Costs by Practitioner	Average Cost Per Visit by Practitioner	Total Visits	Medical Visits by Practitioner
		0	1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	PHYSICIAN	23.00	954,196	22,416	410,129	2,250,329	3,614,654	161.25	22,416	1.00
2.00	PHYSICIAN SERVICES UNDER AGREEMENT	24.00	86,342	917	16,778	170,087	273,207	297.94	917	2.00
3.00	PHYSICIAN ASSISTANT	25.00	0	0	0	0	0	0.00	0	3.00
4.00	NURSE PRACTITIONER	26.00	0	0	0	0	0	0.00	0	4.00
5.00	VISITING REGISTERED NURSE	27.00	0	0	0	0	0	0.00	0	5.00
6.00	VISITING LICENSED PRACTICAL NURSE	28.00	0	0	0	0	0	0.00	0	6.00
7.00	CERTIFIED NURSE MIDWIFE	29.00	0	0	0	0	0	0.00	0	7.00
8.00	CLINICAL PSYCHOLOGIST	30.00	0	0	0	0	0	0.00	0	8.00
9.00	CLINICAL SOCIAL WORKER	31.00	0	0	0	0	0	0.00	0	9.00
10.00	REG DIETICIAN/CERT DSMT/MNT EDUCATOR	33.00	0	0	0	0	0	0.00	0	10.00
11.00	TOTALS		1,040,538	23,333	426,907	2,420,416	3,887,861		23,333	11.00
12.00	UNIT COST MULTIPLIER				18.296276	1.649408				12.00
13.00	TOTAL COST PER VISIT							166.62		13.00

	Position	Total Visits	Title XVIII Visits	Title XVIII Costs		
		Mental Health Visits by Practitioner	Medical Visits by Practitioner	Mental Health Visits by Practitioner	Medical Cost by Practitioner	Mental Health Cost by Practitioner
		8.00	9.00	10.00	11.00	12.00
1.00	PHYSICIAN	0	409	0	65,951	0
2.00	PHYSICIAN SERVICES UNDER AGREEMENT	0	0	0	0	0
3.00	PHYSICIAN ASSISTANT	0	0	0	0	0
4.00	NURSE PRACTITIONER	0	0	0	0	0
5.00	VISITING REGISTERED NURSE	0	0	0	0	0
6.00	VISITING LICENSED PRACTICAL NURSE	0	0	0	0	0
7.00	CERTIFIED NURSE MIDWIFE	0	0	0	0	0
8.00	CLINICAL PSYCHOLOGIST	0	0	0	0	0
9.00	CLINICAL SOCIAL WORKER	0	0	0	0	0
10.00	REG DIETICIAN/CERT DSMT/MNT EDUCATOR	0	0	0	0	0
11.00	TOTALS	0	409	0	65,951	0
12.00	UNIT COST MULTIPLIER					
13.00	TOTAL COST PER VISIT				161.25	0.00

PART II - CALCULATION OF ALLOWABLE DIRECT GRADUATE MEDICAL EDUCATION COSTS

		Total Cost (from Wkst. A col. 7, line 47)	Total I & R Visits	Title XVIII I & R Visits	Ratio of Title XVIII Visits to Total Visits	Allowable Title XVIII Direct GME Costs	
14.00	ALLOWABLE GME COSTS	1.00	2.00	3.00	4.00	5.00	14.00
		0	0	0	0.000000	0	