

THIS REPORT IS REQUIRED BY LAW (42 USC 1395g; 42 CFR 413.20(b)).  
 FAILURE TO REPORT CAN RESULT IN ALL INTERIM PAYMENTS MADE SINCE  
 THE BEGINNING OF THE COST REPORT PERIOD BEING DEEMED OVERPAYMENTS  
 (42 USC 1395g).

FORM APPROVED  
 OMB NO. 0938-0050

WORKSHEET S  
 PARTS I & II

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX		PROVIDER NO:		PERIOD		INTERMEDIARY USE ONLY		DATE RECEIVED:
COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY		14-1330		FROM 7/ 1/2007		--AUDITED --DESK REVIEW		/ /
				TO 6/30/2008		--INITIAL --REOPENED		INTERMEDIARY NO:
						--FINAL 1-MCR CODE		
						00 - # OF REOPENINGS		

ELECTRONICALLY FILED COST REPORT DATE: 12/ 1/2008 TIME 12: 58

PART I - CERTIFICATION

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED BY THIS REPORT WERE PROVIDED OR PROCURED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WHERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

CERTIFICATION BY OFFICER OR ADMINISTRATOR OF PROVIDER(S)

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE STATEMENT AND THAT I HAVE EXAMINED THE ACCOMPANYING ELECTRONICALLY FILED OR MANUALLY SUBMITTED COST REPORT AND THE BALANCE SHEET AND STATEMENT OF REVENUE AND EXPENSES PREPARED BY:  
 HOPEDALE MEDICAL COMPLEX 14-1330  
 FOR THE COST REPORTING PERIOD BEGINNING 7/ 1/2007 AND ENDING 6/30/2008 AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS A TRUE, CORRECT, AND COMPLETE STATEMENT PREPARED FROM THE BOOKS AND RECORDS OF THE PROVIDER IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED. I FURTHER CERTIFY THAT I AM FAMILIAR WITH THE LAWS AND REGULATIONS REGARDING THE PROVISION OF HEALTH CARE SERVICES, AND THAT THE SERVICES IDENTIFIED IN THIS COST REPORT WERE PROVIDED IN COMPLIANCE WITH SUCH LAWS AND REGULATIONS.

\_\_\_\_\_  
 OFFICER OR ADMINISTRATOR OF PROVIDER(S)

\_\_\_\_\_  
 TITLE

\_\_\_\_\_  
 DATE

PART II - SETTLEMENT SUMMARY

	TITLE V	A	TITLE XVIII	B	TITLE XIX	
	1	2	3	4		
1	HOSPITAL	0	25,186	148,405		0
3	SWING BED - SNF	0	40,507	0		0
100	TOTAL	0	65,693	148,405		0

THE ABOVE AMOUNTS REPRESENT "DUE TO" OR "DUE FROM" THE APPLICABLE PROGRAM FOR THE ELEMENT OF THE ABOVE COMPLEX INDICATED

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0050. The time required to complete this information collection is estimated 662 hours per response, including the time to review instructions, search existing resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: Centers for Medicare & Medicaid Services, 7500 Security Boulevard, N2-14-26, Baltimore, MD 21244-1850, and to the Office of the Information and Regulatory Affairs, Office of Management and Budget, Washington, D. C. 20503.







60.01 IF LINE 60 COLUMN 1 IS Y, DOES THE FACILITY HAVE A TEACHING PROGRAM IN THE MOST RECENT COST REPORTING PERIOD ENDING ON OR BEFORE NOVEMBER 15, 2004? ENTER "Y" FOR YES OR "N" FOR NO. IS THE FACILITY TRAINING RESIDENTS IN A NEW TEACHING PROGRAM IN ACCORDANCE WITH 42 CFR SEC. 412.424(d)(1)(iii)(2)? ENTER IN COLUMN 2 "Y" FOR YES OR "N" FOR NO. IF COLUMN 2 IS Y, ENTER 1, 2 OR 3 RESPECTIVELY IN COLUMN 3 (SEE INSTRUCTIONS). IF THE CURRENT COST REPORTING PERIOD COVERS THE BEGINNING OF THE FOURTH ENTER 4 IN COLUMN 3, OR IF THE SUBSEQUENT ACADEMIC YEARS OF THE NEW TEACHING PROGRAM IN EXISTENCE, ENTER 5. (SEE INSTR). 0

MULTI CAMPUS

61.00 DOES THE HOSPITAL HAVE A MULTICAMPUS? ENTER "Y" FOR YES AND "N" FOR NO.

IF LINE 61 IS YES, ENTER THE NAME IN COL. 0, COUNTY IN COL. 1, STATE IN COL. 2, ZIP IN COL 3, CBSA IN COL. 4 AND FTE/CAMPUS IN COL. 5.

NAME	COUNTY	STATE	ZIP CODE	CBSA	FTE/CAMPUS
62.00					0.00
62.01					0.00
62.02					0.00
62.03					0.00
62.04					0.00
62.05					0.00
62.06					0.00
62.07					0.00
62.08					0.00
62.09					0.00



RECLASSIFICATION AND ADJUSTMENT OF  
TRIAL BALANCE OF EXPENSES

PROVIDER NO: 14-1330  
PERIOD: FROM 7/1/2007 TO 6/30/2008  
PREPARED 12/1/2008  
WORKSHEET A

COST CENTER	COST CENTER DESCRIPTION	SALARIES	OTHER	TOTAL	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE
		1	2	3	4	5
	GENERAL SERVICE COST CNTR					
3	0300 NEW CAP REL COSTS-BLDG & FIXT		298,185	298,185	348,325	646,510
3.01	0301 WELLNESS CENTER B&F		56,184	56,184	109,688	165,872
4	0400 NEW CAP REL COSTS-MVBLE EQUIP			1,141,898	-332,022	809,876
4.01	0401 WELLNESS CENTER MME				28,882	28,882
5	0500 EMPLOYEE BENEFITS	227,898	1,699,610	1,927,508		1,927,508
6.01	0610 PHYSICIAN BILLING OFFICE	120,507	32,762	153,269		153,269
6.02	0611 HOSPITAL ADMIN & GENERAL	201,757	203,539	405,296		405,296
6.03	0660 ADMIN & GENERAL ALL	816,869	1,364,369	2,181,238	6,545	2,187,783
7	0700 MAINTENANCE & REPAIRS	259,327	227,886	487,213		487,213
8.01	0801 WELLNESS CENTER PLANT OP		78,536	78,536		78,536
8.02	0802 OPERATION OF PLANT ALL		510,718	510,718	6,415	517,133
9	0900 LAUNDRY & LINEN SERVICE	131,187	25,233	156,420		156,420
10	1000 HOUSEKEEPING	211,408	72,025	283,433		283,433
11	1100 DIETARY	413,027	199,334	612,361	-187,927	424,434
12	1200 CAFETERIA				187,927	187,927
14	1400 NURSING ADMINISTRATION				106,981	106,981
15	1500 CENTRAL SERVICES & SUPPLY	172,031	193,170	365,201		365,201
16	1600 PHARMACY	199,542	19,209	218,751		218,751
17	1700 MEDICAL RECORDS & LIBRARY	87,572	327,459	415,031		415,031
18	1800 SOCIAL SERVICE	74,915	16,904	91,819		91,819
	INPAT ROUTINE SRVC CNTRS					
25	2500 ADULTS & PEDIATRICALS	1,333,750	416,960	1,750,710	-211,351	1,539,359
35	3500 NURSING FACILITY	1,114,444	117,398	1,231,842	34,634	1,266,476
36	3600 OTHER LONG TERM CARE	310,289	120,314	430,603	34,634	465,237
	ANCILLARY SRVC COST CNTRS					
37	3700 OPERATING ROOM	495,687	531,423	1,027,110	285	1,027,395
40	4000 ANESTHESIOLOGY	53,387	173,833	227,220		227,220
41	4100 RADIOLOGY-DIAGNOSTIC	412,703	422,213	834,916	42,802	877,718
44	4400 LABORATORY	254,893	567,981	822,874		822,874
49	4900 RESPIRATORY THERAPY	292,060	61,859	353,919	1,237	355,156
50	5000 PHYSICAL THERAPY	491,858	61,638	553,496		553,496
53	5300 ELECTROCARDIOLOGY	73,165	12,956	86,121		86,121
55	5500 MEDICAL SUPPLIES CHARGED TO PATIENTS					
56	5600 DRUGS CHARGED TO PATIENTS		309,291	309,291		309,291
	OUTPAT SERVICE COST CNTRS					
61	6100 EMERGENCY	36,579	653,073	689,652	104,370	794,022
62	6200 OBSERVATION BEDS (NON-DISTINCT PART)					
	SPEC PURPOSE COST CENTERS					
88	8800 INTEREST EXPENSE		286,206	286,206	-281,425	4,781
90	9000 OTHER CAPITAL RELATED COSTS					
95	SUBTOTALS	7,784,855	10,202,166	17,987,021	-0-	17,987,021
	NONREIMBURS COST CENTERS					
96	9600 GIFT, FLOWER, COFFEE SHOP & CANTEEN					
98	9800 PHYSICIANS' PRIVATE OFFICES	330,476	48,895	379,371		379,371
98.01	9801 SATELLITE OFFICES	193,625	45,051	238,676		238,676
100	7950 ARC (HOPEDALE HALL)					
100.01	7951 OUTSIDE PROPERTY					
100.02	7952 RETAIL PHARMACY	223,869	1,548,060	1,771,929		1,771,929
100.03	7953 DURABLE MEDICAL EQUIPMENT	60,130	40,313	100,443		100,443
100.04	7954 TRIPLEXES					
100.06	7956 UNUSED SPACE					
100.07	7957 WELLNESS CENTER	299,553	98,508	398,061		398,061
101	TOTAL	8,892,508	11,982,993	20,875,501	-0-	20,875,501

RECLASSIFICATION AND ADJUSTMENT OF  
TRIAL BALANCE OF EXPENSES

PROVIDER NO: 14-1330  
PERIOD: FROM 7/1/2007 TO 6/30/2008  
PREPARED 12/1/2008  
WORKSHEET A

COST CENTER	COST CENTER DESCRIPTION	ADJUSTMENTS	NET EXPENSES FOR ALLOC
		6	7
	GENERAL SERVICE COST CNTR		
3	0300 NEW CAP REL COSTS-BLDG & FIXT	-63,154	583,356
3.01	0301 WELLNESS CENTER B&F		165,872
4	0400 NEW CAP REL COSTS-MVBLE EQUIP	-62,253	747,623
4.01	0401 WELLNESS CENTER MME		28,882
5	0500 EMPLOYEE BENEFITS	-293,879	1,633,629
6.01	0610 PHYSICIAN BILLING OFFICE		153,269
6.02	0611 HOSPITAL ADMIN & GENERAL	-42,034	363,262
6.03	0660 ADMIN & GENERAL ALL	-266,970	1,920,813
7	0700 MAINTENANCE & REPAIRS		487,213
8.01	0801 WELLNESS CENTER PLANT OP		78,536
8.02	0802 OPERATION OF PLANT ALL		517,133
9	0900 LAUNDRY & LINEN SERVICE		156,420
10	1000 HOUSEKEEPING		283,433
11	1100 DIETARY		424,434
12	1200 CAFETERIA	-96,645	91,282
14	1400 NURSING ADMINISTRATION		106,981
15	1500 CENTRAL SERVICES & SUPPLY		365,201
16	1600 PHARMACY		218,751
17	1700 MEDICAL RECORDS & LIBRARY	-6,446	408,585
18	1800 SOCIAL SERVICE		91,819
	INPAT ROUTINE SRVC CNTRS		
25	2500 ADULTS & PEDIATRICS		1,539,359
35	3500 NURSING FACILITY	-4,058	1,262,418
36	3600 OTHER LONG TERM CARE	-11,222	454,015
	ANCILLARY SRVC COST CNTRS		
37	3700 OPERATING ROOM	-147,450	879,945
40	4000 ANESTHESIOLOGY		227,220
41	4100 RADIOLOGY-DIAGNOSTIC	-25	877,693
44	4400 LABORATORY		822,874
49	4900 RESPIRATORY THERAPY	-899	354,257
50	5000 PHYSICAL THERAPY	-3,472	550,024
53	5300 ELECTROCARDIOLOGY	-6,521	79,600
55	5500 MEDICAL SUPPLIES CHARGED TO PATIENTS		
56	5600 DRUGS CHARGED TO PATIENTS		309,291
	OUTPAT SERVICE COST CNTRS		
61	6100 EMERGENCY	-192,450	601,572
62	6200 OBSERVATION BEDS (NON-DISTINCT PART)		
	SPEC PURPOSE COST CENTERS		
88	8800 INTEREST EXPENSE	-4,781	-0-
90	9000 OTHER CAPITAL RELATED COSTS		-0-
95	SUBTOTALS	-1,202,259	16,784,762
	NONREIMBURS COST CENTERS		
96	9600 GIFT, FLOWER, COFFEE SHOP & CANTEEN		
98	9800 PHYSICIANS' PRIVATE OFFICES		379,371
98.01	9801 SATELLITE OFFICES		238,676
100	7950 ARC (HOPEDALE HALL)		
100.01	7951 OUTSIDE PROPERTY		
100.02	7952 RETAIL PHAMACY	-33,000	1,738,929
100.03	7953 DURABLE MEDICAL EQUIPMENT		100,443
100.04	7954 TRIPLEXES		
100.06	7956 UNUSED SPACE		
100.07	7957 WELLNESS CENTER		398,061
101	TOTAL	-1,235,259	19,640,242

COST CENTERS USED IN COST REPORT

PROVIDER NO: 14-1330  
 PERIOD: FROM 7/1/2007 TO 6/30/2008  
 PREPARED 12/1/2008  
 NOT A CMS WORKSHEET

LINE NO.	COST CENTER DESCRIPTION	CMS CODE	STANDARD LABEL FOR NON-STANDARD CODES
	GENERAL SERVICE COST		
3	NEW CAP REL COSTS-BLDG & FIXT	0300	
3.01	WELLNESS CENTER B&F	0301	NEW CAP REL COSTS-BLDG & FIXT
4	NEW CAP REL COSTS-MVBLE EQUIP	0400	
4.01	WELLNESS CENTER MME	0401	NEW CAP REL COSTS-MVBLE EQUIP
5	EMPLOYEE BENEFITS	0500	
6.01	PHYSICIAN BILLING OFFICE	0610	NONPATIENT TELEPHONES
6.02	HOSPITAL ADMIN & GENERAL	0611	NONPATIENT TELEPHONES
6.03	ADMIN & GENERAL ALL	0660	OTHER ADMINISTRATIVE AND GENERAL
7	MAINTENANCE & REPAIRS	0700	
8.01	WELLNESS CENTER PLANT OP	0801	OPERATION OF PLANT
8.02	OPERATION OF PLANT ALL	0802	OPERATION OF PLANT
9	LAUNDRY & LINEN SERVICE	0900	
10	HOUSEKEEPING	1000	
11	DIETARY	1100	
12	CAFETERIA	1200	
14	NURSING ADMINISTRATION	1400	
15	CENTRAL SERVICES & SUPPLY	1500	
16	PHARMACY	1600	
17	MEDICAL RECORDS & LIBRARY	1700	
18	SOCIAL SERVICE	1800	
	INPAT ROUTINE SRVC C		
25	ADULTS & PEDIATRICS	2500	
35	NURSING FACILITY	3500	
36	OTHER LONG TERM CARE	3600	
	ANCILLARY SRVC COST		
37	OPERATING ROOM	3700	
40	ANESTHESIOLOGY	4000	
41	RADIOLOGY-DIAGNOSTIC	4100	
44	LABORATORY	4400	
49	RESPIRATORY THERAPY	4900	
50	PHYSICAL THERAPY	5000	
53	ELECTROCARDIOLOGY	5300	
55	MEDICAL SUPPLIES CHARGED TO PATIENTS	5500	
56	DRUGS CHARGED TO PATIENTS	5600	
	OUTPAT SERVICE COST		
61	EMERGENCY	6100	
62	OBSERVATION BEDS (NON-DISTINCT PART)	6200	
	SPEC PURPOSE COST CE		
88	INTEREST EXPENSE	8800	
90	OTHER CAPITAL RELATED COSTS	9000	
95	SUBTOTALS		OLD CAP REL COSTS-BLDG & FIXT
	NONREIMBURS COST CEN		
96	GIFT, FLOWER, COFFEE SHOP & CANTEEN	9600	
98	PHYSICIANS' PRIVATE OFFICES	9800	
98.01	SATELLITE OFFICES	9801	PHYSICIANS' PRIVATE OFFICES
100	ARC (HOPEDALE HALL)	7950	OTHER NONREIMBURSABLE COST CENTERS
100.01	OUTSIDE PROPERTY	7951	OTHER NONREIMBURSABLE COST CENTERS
100.02	RETAIL PHAMACY	7952	OTHER NONREIMBURSABLE COST CENTERS
100.03	DURABLE MEDICAL EQUIPMENT	7953	OTHER NONREIMBURSABLE COST CENTERS
100.04	TRIPLEXES	7954	OTHER NONREIMBURSABLE COST CENTERS
100.06	UNUSED SPACE	7956	OTHER NONREIMBURSABLE COST CENTERS
100.07	WELLNESS CENTER	7957	OTHER NONREIMBURSABLE COST CENTERS
101	TOTAL		OLD CAP REL COSTS-BLDG & FIXT

RECLASSIFICATIONS

PROVIDER NO:  
141330

PERIOD:  
FROM 7/ 1/2007  
TO 6/30/2008

PREPARED 12/ 1/2008  
WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION	INCREASE				
	CODE (1)	COST CENTER 2	LINE NO 3	SALARY 4	OTHER 5
1 CAFETERIA COST	A	CAFETERIA	12	99,700	88,227
2 INTEREST EXPENSE	C	NEW CAP REL COSTS-BLDG & FIXT	3		63,154
3		NEW CAP REL COSTS-MVBLE EQUIP	4		60,065
4		WELLNESS CENTER B&F	3.01		31,654
5		ADMIN & GENERAL ALL	6.03		6,545
6		NURSING FACILITY	35		34,634
7		OTHER LONG TERM CARE	36		34,634
8		RADIOLOGY-DIAGNOSTIC	41		42,802
9		RESPIRATORY THERAPY	49		1,237
10		OPERATION OF PLANT ALL	8.02		6,415
11		OPERATING ROOM	37		285
12 ER NURSING RECLASS	D	EMERGENCY	61	104,370	
13 BUILDING DEPRECIATION	E	NEW CAP REL COSTS-BLDG & FIXT	3		363,205
14 WELLNESS B&F AND MME	F	WELLNESS CENTER B&F	3.01		78,034
15		WELLNESS CENTER MME	4.01		28,882
16 NURSING ADMIN	H	NURSING ADMINISTRATION	14	106,981	
36 TOTAL RECLASSIFICATIONS				311,051	839,773

(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.  
 See instructions for column 10 referencing to Worksheet A-7, Part III, columns 9 through 14.

RECLASSIFICATIONS

PROVIDER NO:  
141330

PERIOD:  
FROM 7/1/2007  
TO 6/30/2008

PREPARED 12/1/2008  
WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION	----- DECREASE -----				A-7 REF 10	
	CODE (1)	COST CENTER	LINE NO	SALARY 8		OTHER 9
1 CAFETERIA COST	A	DIETARY 6	11	99,700	88,227	
2 INTEREST EXPENSE	C	INTEREST EXPENSE	88		281,425	9
3						9
4						9
5						
6						
7						
8						
9						
10						
11						
12 ER NURSING RECLASS	D	ADULTS & PEDIATRICS	25	104,370		
13 BUILDING DEPRECIATION	E	NEW CAP REL COSTS-MVBLE EQUIP	4		363,205	12
14 WELLNESS B&F AND MME	F	NEW CAP REL COSTS-BLDG & FIXT	3		78,034	11
15		NEW CAP REL COSTS-MVBLE EQUIP	4		28,882	11
16 NURSING ADMIN	H	ADULTS & PEDIATRICS	25	106,981		
36 TOTAL RECLASSIFICATIONS				311,051	839,773	

(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.  
 See instructions for column 10 referencing to Worksheet A-7, Part III, columns 9 through 14.

RECLASSIFICATIONS

PROVIDER NO:  
141330

PERIOD:  
FROM 7/1/2007  
TO 6/30/2008

PREPARED 12/1/2008  
WORKSHEET A-6  
NOT A CMS WORKSHEET

RECLASS CODE: A  
EXPLANATION: CAFETERIA COST

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	CAFETERIA	12	187,927	DIETARY	11	187,927	
TOTAL RECLASSIFICATIONS FOR CODE A			187,927				187,927

RECLASS CODE: C  
EXPLANATION: INTEREST EXPENSE

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	NEW CAP REL COSTS-BLDG & FIXT	3	63,154	INTEREST EXPENSE	88	281,425	
2.00	NEW CAP REL COSTS-MVBLE EQUIP	4	60,065			0	
3.00	WELLNESS CENTER B&F	3.01	31,654			0	
4.00	ADMIN & GENERAL ALL	6.03	6,545			0	
5.00	NURSING FACILITY	35	34,634			0	
6.00	OTHER LONG TERM CARE	36	34,634			0	
7.00	RADIOLOGY-DIAGNOSTIC	41	42,802			0	
8.00	RESPIRATORY THERAPY	49	1,237			0	
9.00	OPERATION OF PLANT ALL	8.02	6,415			0	
10.00	OPERATING ROOM	37	285			0	
TOTAL RECLASSIFICATIONS FOR CODE C			281,425				281,425

RECLASS CODE: D  
EXPLANATION: ER NURSING RECLASS

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	EMERGENCY	61	104,370	ADULTS & PEDIATRICS	25	104,370	
TOTAL RECLASSIFICATIONS FOR CODE D			104,370				104,370

RECLASS CODE: E  
EXPLANATION: BUILDING DEPRECIATION

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	NEW CAP REL COSTS-BLDG & FIXT	3	363,205	NEW CAP REL COSTS-MVBLE EQUIP	4	363,205	
TOTAL RECLASSIFICATIONS FOR CODE E			363,205				363,205

RECLASS CODE: F  
EXPLANATION: WELLNESS B&F AND MME

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	WELLNESS CENTER B&F	3.01	78,034	NEW CAP REL COSTS-BLDG & FIXT	3	78,034	
2.00	WELLNESS CENTER MME	4.01	28,882	NEW CAP REL COSTS-MVBLE EQUIP	4	28,882	
TOTAL RECLASSIFICATIONS FOR CODE F			106,916				106,916

RECLASS CODE: H  
EXPLANATION: NURSING ADMIN

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	NURSING ADMINISTRATION	14	106,981	ADULTS & PEDIATRICS	25	106,981	
TOTAL RECLASSIFICATIONS FOR CODE H			106,981				106,981

PART I - ANALYSIS OF CHANGES IN OLD CAPITAL ASSET BALANCES

DESCRIPTION	BEGINNING BALANCES 1	PURCHASES 2	ACQUISITIONS DONATION 3	TOTAL 4	DI SPOSALS AND RETIREMENTS 5	ENDING BALANCE 6	FULLY DEPRECIATED ASSETS 7
1 LAND							
2 LAND IMPROVEMENTS							
3 BUILDINGS & FIXTURE							
4 BUILDING IMPROVEMENT							
5 FIXED EQUIPMENT							
6 MOVABLE EQUIPMENT							
7 SUBTOTAL							
8 RECONCILING ITEMS							
9 TOTAL							

PART II - ANALYSIS OF CHANGES IN NEW CAPITAL ASSET BALANCES

DESCRIPTION	BEGINNING BALANCES 1	PURCHASES 2	ACQUISITIONS DONATION 3	TOTAL 4	DI SPOSALS AND RETIREMENTS 5	ENDING BALANCE 6	FULLY DEPRECIATED ASSETS 7
1 LAND	374,787	377,483		377,483		752,270	
2 LAND IMPROVEMENTS	401,784	5,500		5,500		407,284	
3 BUILDINGS & FIXTURE	17,735,309	618,428		618,428	10,597	18,343,140	
4 BUILDING IMPROVEMENT							
5 FIXED EQUIPMENT							
6 MOVABLE EQUIPMENT	11,336,737	637,201		637,201		11,973,938	
7 SUBTOTAL	29,848,617	1,638,612		1,638,612	10,597	31,476,632	
8 RECONCILING ITEMS							
9 TOTAL	29,848,617	1,638,612		1,638,612	10,597	31,476,632	

PART III - RECONCILIATION OF CAPITAL COST CENTERS  
 DESCRIPTION

	DESCRIPTION	COMPUTATION OF RATIOS			ALLOCATION OF OTHER CAPITAL			TOTAL	
		GROSS ASSETS	CAPITALIZED LEASES	GROSS ASSETS FOR RATIO	RATIO	INSURANCE	TAXES		OTHER CAPITAL RELATED COSTS
*		1	2	3	4	5	6	7	8
3	NEW CAP REL COSTS-BL	19,376,833		19,376,833	.618128				
3 01	WELLNESS CENTER B&F								
4	NEW CAP REL COSTS-MV	11,970,778		11,970,778	.381872				
4 01	WELLNESS CENTER MME								
5	TOTAL	31,347,611		31,347,611	1.000000				

DESCRIPTION

SUMMARY OF OLD AND NEW CAPITAL

	DESCRIPTION	DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COST	TOTAL (1)
		9	10	11	12	13	14	15
3	NEW CAP REL COSTS-BL	361,339		-141,188	363,205			583,356
3 01	WELLNESS CENTER B&F	87,838		78,034				165,872
4	NEW CAP REL COSTS-MV	1,199,775		-88,947	-363,205			747,623
4 01	WELLNESS CENTER MME			28,882				28,882
5	TOTAL	1,648,952		-123,219				1,525,733

PART IV - RECONCILIATION OF AMOUNTS FROM WORKSHEET A, COLUMN 2, LINES 1 THRU 4  
 DESCRIPTION

SUMMARY OF OLD AND NEW CAPITAL

	DESCRIPTION	DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COST	TOTAL (1)
		9	10	11	12	13	14	15
3	NEW CAP REL COSTS-BL	298,185						298,185
3 01	WELLNESS CENTER B&F	56,184						56,184
4	NEW CAP REL COSTS-MV	1,141,898						1,141,898
4 01	WELLNESS CENTER MME							
5	TOTAL	1,496,267						1,496,267

\* All lines numbers except line 5 are to be consistent with Worksheet A line numbers for capital cost centers.  
 (1) The amounts on lines 1 thru 4 must equal the corresponding amounts on Worksheet A, column 7, lines 1 thru 4.  
 Columns 9 through 14 should include related Worksheet A-6 reclassifications and Worksheet A-8 adjustments. (See instructions).

ADJUSTMENTS TO EXPENSES

DESCRIPTION (1)	(2) BASIS/CODE 1	AMOUNT 2	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED		WKST. A-7 REF. 5
			COST CENTER 3	LINE NO 4	
1 INVST INCOME-OLD BLDGS AND FIXTURES			**COST CENTER DELETED**	1	
2 INVESTMENT INCOME-OLD MOVABLE EQUIP			**COST CENTER DELETED**	2	
3 INVST INCOME-NEW BLDGS AND FIXTURES	B	-63,154	NEW CAP REL COSTS-BLDG &	3	11
4 INVESTMENT INCOME-NEW MOVABLE EQUIP	B	-60,065	NEW CAP REL COSTS-MVBLE E	4	11
5 INVESTMENT INCOME-OTHER	B	-6,545	ADMIN & GENERAL ALL	6.03	
6 TRADE, QUANTITY AND TIME DISCOUNTS	B	-2,192	ADMIN & GENERAL ALL	6.03	
7 REFUNDS AND REBATES OF EXPENSES					
8 RENTAL OF PRVIDER SPACE BY SUPPLIERS					
9 TELEPHONE SERVICES	A	-11,717	HOSPITAL ADMIN & GENERAL	6.02	
10 TELEVISION AND RADIO SERVICE					
11 PARKING LOT					
12 PROVIDER BASED PHYSICIAN ADJUSTMENT	A-8-2	-208,200			
13 SALE OF SCRAP, WASTE, ETC.					
14 RELATED ORGANIZATION TRANSACTIONS	A-8-1				
15 LAUNDRY AND LINEN SERVICE					
16 CAFETERIA--EMPLOYEES AND GUESTS	B	-92,415	CAFETERIA	12	
17 RENTAL OF QTRS TO EMPLOYEE AND OTHRS					
18 SALE OF MED AND SURG SUPPLIES					
19 SALE OF DRUGS TO OTHER THAN PATIENTS					
20 SALE OF MEDICAL RECORDS & ABSTRACTS	B	-6,446	MEDICAL RECORDS & LIBRARY	17	
21 NURSG SCHOOL(TUITN, FEES, BOOKS, ETC.)					
22 VENDING MACHINES	B	-4,230	CAFETERIA	12	
23 INCOME FROM IMPOSITION OF INTEREST					
24 INTRST EXP ON MEDICARE OVERPAYMENTS					
25 ADJUSTMENT FOR RESPIRATORY THERAPY	A-8-3/A-8-4		RESPIRATORY THERAPY	49	
26 ADJUSTMENT FOR PHYSICAL THERAPY	A-8-3/A-8-4		PHYSICAL THERAPY	50	
27 ADJUSTMENT FOR HHA PHYSICAL THERAPY	A-8-3				
28 UTILIZATION REVIEW-PHYSIAN COMP			**COST CENTER DELETED**	89	
29 DEPRECIATION-OLD BLDGS AND FIXTURES			**COST CENTER DELETED**	1	
30 DEPRECIATION-OLD MOVABLE EQUIP			**COST CENTER DELETED**	2	
31 DEPRECIATION-NEW BLDGS AND FIXTURES			NEW CAP REL COSTS-BLDG &	3	
32 DEPRECIATION-NEW MOVABLE EQUIP			NEW CAP REL COSTS-MVBLE E	4	
33 NON-PHYSICIAN ANESTHETIST			**COST CENTER DELETED**	20	
34 PHYSICIANS' ASSISTANT					
35 ADJUSTMENT FOR OCCUPATIONAL THERAPY	A-8-4		**COST CENTER DELETED**	51	
36 ADJUSTMENT FOR SPEECH PATHOLOGY	A-8-4		**COST CENTER DELETED**	52	
37 OTHER INCOME	B	-48,065	ADMIN & GENERAL ALL	6.03	
37.01 ALCOHOLIC BEVERAGES	A	-506	ADMIN & GENERAL ALL	6.03	
38 ANESTHON-CALL TIME	A	-131,700	OPERATING ROOM	37	
39 TELEPHONE BENEFIT EXPENSE	A	-2,188	NEW CAP REL COSTS-MVBLE E	4	9
40 MARKETING SLEEP LAB	A	-6,521	ELECTROCARDIOLOGY	53	
41 EMPLOYEE CHILD CARE REV	A	-293,471	EMPLOYEE BENEFITS	5	
42 ADVERTISING/MARKETING EXPENSE	A	-93,078	ADMIN & GENERAL ALL	6.03	
42.01 MARKETING NURSING HOME	A	-934	NURSING FACILITY	35	
42.02 MARKETING OLTC	A	-4,883	OTHER LONG TERM CARE	36	
42.03 GOODWILL AMORT	A	-33,000	RETAIL PHARMACY	100.02	
42.04 NON-ALLO ADVERTISING SALARIES	A	-71,170	ADMIN & GENERAL ALL	6.03	
43 MARKETING PT	A	-3,472	PHYSICAL THERAPY	50	
43.01 MARKETING RADIOLOGY/VASCULAR LAB	A	-25	RADIOLOGY-DIAGNOSTIC	41	
43.02 MARKETING RT	A	-899	RESPIRATORY THERAPY	49	
44 PHYSICIAN GUARANTEE	A	-31,388	ADMIN & GENERAL ALL	6.03	
45 MARKETING EMP BENEFITS	A	-408	EMPLOYEE BENEFITS	5	
46 NONALLOWABLE BOND ISSUANCE COSTS	A	-4,781	INTEREST EXPENSE	88	
47 OTHER INCOME OLTC	B	-2,353	OTHER LONG TERM CARE	36	
48 CHARITABLE CONTRIBUTIONS	A	-7,066	ADMIN & GENERAL ALL	6.03	
49 CRN RN SALARY REDUCTION	A	-24,456	HOSPITAL ADMIN & GENERAL	6.02	
49.01 PATIENT TELEVISION EXPENSE	A	-4,352	ADMIN & GENERAL ALL	6.03	
49.02 PATIENT TELEVISION	A	-5,861	HOSPITAL ADMIN & GENERAL	6.02	
49.03 PATIENT TELEVISION	A	-3,124	NURSING FACILITY	35	
49.04 PATIENT TELEVISION	A	-3,986	OTHER LONG TERM CARE	36	
49.05 FLORAL COSTS	A	-2,608	ADMIN & GENERAL ALL	6.03	
50 TOTAL (SUM OF LINES 1 THRU 49)		-1,235,259			

(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 37 thru 49 and subscripts thereof.

Note: See instructions for column 5 referencing to Worksheet A-7

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

LINE NO.	COST CENTER	EXPENSE ITEMS	AMOUNT OF ALLOWABLE COST	AMOUNT	NET* ADJUSTMENTS	WKSHT A-7 COL. REF.
1	2	3	4	5	6	
1	61	EMERGENCY	ER PHYSICIAN	467,926	467,926	
2	4	NEW CAP REL COSTS-MVBLE E	MME	7,560	7,560	9
3	5	EMPLOYEE BENEFITS	EMP BENEFITS	53,684	53,684	
4	6 1	PHYSICIAN BILLING OFFICE	PHYS BILLING	153,270	153,270	
4.01	6 1	PHYSICIAN BILLING OFFICE	A&G ALL	14,588	14,588	
4.02	6 1	PHYSICIAN BILLING OFFICE	MAINT REPAIRS	7,391	7,391	
4.03	6 1	PHYSICIAN BILLING OFFICE	PLANT OP ALL	21,826	21,826	
4.04	6 1	PHYSICIAN BILLING OFFICE	PHYS OFFICES	379,371	379,371	
4.05	6 1	PHYSICIAN BILLING OFFICE				
4.06	98 1	SATELLITE OFFICES	SATELLITE OFFICES	238,676	238,676	
5		TOTALS		1,344,292	1,344,292	

\* THE AMOUNTS ON LINES 1-4 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 ORGANIZATIONAL OR HOME OFFICE COST WHICH HAS NOT BEEN POSTED TO WORKSHEET A, COLUMNS 1 AND/OR 2, THE AMOUNT ALLOWABLE SHOULD BE IN COLUMN 4 OF THIS PART.

B. INTERRELATIONSHIP TO RELATED ORGANIZATION(S) AND/OR HOME OFFICE:  
 THE SECRETARY, BY VIRTUE OF 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 & MEDICAID SERVICES AND ITS INTERMEDIARIES 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 XVII I.

SYMBOL (1)	NAME	PERCENTAGE OF OWNERSHIP	RELATED ORGANIZATION(S) NAME	AND/OR HOME OFFICE PERCENTAGE OF OWNERSHIP	TYPE OF BUSINESS	
1	2	3	4	5	6	
1	G	HOPEDALE MEDICAL COMPLEX	0.00	ROSSI PHYSICIANS	0.00	PHYSICIANS
2			0.00		0.00	
3			0.00		0.00	
4			0.00		0.00	
5			0.00		0.00	

- (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 A 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.  
FAMILY RELATION

PROVIDER BASED PHYSICIAN ADJUSTMENTS

I PROVIDER NO:	I PERIOD:	I PREPARED 12/ 1/2008
I 14-1330	I FROM 7/ 1/2007	I WORKSHEET A-8-2
I	I TO 6/30/2008	I GROUP 1

WKSHT A LINE NO.	COST CENTER/ PHYSICIAN IDENTIFIER	TOTAL REMUN- ERATION	PROFES- SIONAL COMPONENT	PROVIDER COMPONENT	RCE AMOUNT	PHYSICIAN/ PROVIDER COMPONENT HOURS	UNADJUSTED RCE LIMIT	5 PERCENT OF UNADJUSTED RCE LIMIT
1	2	3	4	5	6	7	8	9
1 61	LOCUM TENENS- ER	164,782	53,186	111,596				
2 37	PROF. SERVICES-SURGERY	15,750	15,750					
3 44	PROFESSIONAL SERVICES-LAB	1,800		1,800				
4 61	ER WEEKDAY COVERAGE	467,926	139,264	328,662				
5								
6								
7								
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22								
23								
24								
25								
26								
27								
28								
29								
30								
101	TOTAL	650,258	208,200	442,058				



COST ALLOCATION STATISTICS

PROVIDER NO: 14-1330  
 PERIOD: FROM 7/1/2007 TO 6/30/2008  
 PREPARED 12/1/2008  
 NOT A CMS WORKSHEET

LINE NO.	COST CENTER DESCRIPTION	STATISTICS CODE	STATISTICS DESCRIPTION		
	GENERAL SERVICE COST				
3	NEW CAP REL COSTS-BLDG & FIXT	3	SQUARE	FEET	ENTERED
3.01	WELLNESS CENTER B&F	4	SQUARE	FEET	ENTERED
4	NEW CAP REL COSTS-MVBLE EQUIP	5	DOLLAR	VALUE	ENTERED
4.01	WELLNESS CENTER MME	6	DOLLAR	VALUE	ENTERED
5	EMPLOYEE BENEFITS	7	GROSS	SALARIES	ENTERED
6.01	PHYSICIAN BILLING OFFICE	-8	ACCUM.	COST	ENTERED
6.02	HOSPITAL ADMIN & GENERAL	-9	ACCUM.	COST	ENTERED
6.03	ADMIN & GENERAL ALL	-11	ACCUM.	COST	NOT ENTERED
7	MAINTENANCE & REPAIRS	12	MAINT	TIME	ENTERED
8.01	WELLNESS CENTER PLANT OP	14	SQUARE	FEET	ENTERED
8.02	OPERATION OF PLANT ALL	15	SQUARE	FEET	ENTERED
9	LAUNDRY & LINEN SERVICE	16	POUNDS OF	LAUNDRY	ENTERED
10	HOUSEKEEPING	17	HOURS OF	SERVICE	ENTERED
11	DIETARY	18	MEALS	SERVED	ENTERED
12	CAFETERIA	19	FTE'S		ENTERED
14	NURSING ADMINISTRATION	21	DIRECT	NRSG HRS	ENTERED
15	CENTRAL SERVICES & SUPPLY	22	COSTED	REQUIS.	ENTERED
16	PHARMACY	23	COSTED	REQUIS.	ENTERED
17	MEDICAL RECORDS & LIBRARY	24	GROSS	REVNUe	ENTERED
18	SOCIAL SERVICE	25	ASSIGNED	TIME	ENTERED

COST CENTER DESCRIPTION	NET EXPENSES FOR COST ALLOCATION	NEW CAP REL C OSTS-BLDG & ER B&F	WELLNESS CENT ER B&F	NEW CAP REL C OSTS-MVBLE E ER MME	WELLNESS CENT ER MME	EMPLOYEE BENE FITS	SUBTOTAL
	0	3	3.01	4	4.01	5	6a.00
003 GENERAL SERVICE COST CNTR							
003 01 NEW CAP REL COSTS-BLDG & WELLNESS CENTER B&F	583,356	583,356	165,872				
004 01 NEW CAP REL COSTS-MVBLE E WELLNESS CENTER MME	747,623			747,623	28,882		
005 01 EMPLOYEE BENEFITS	1,633,629	10,277		1,691		1,645,597	
006 01 PHYSICIAN BILLING OFFICE	153,269	3,547		457		23,174	180,447
006 02 HOSPITAL ADMIN & GENERAL	363,262	11,290		3,388		38,799	416,739
006 03 ADMIN & GENERAL ALL	1,920,813	78,005	6,098	122,235		141,148	2,268,299
007 01 MAINTENANCE & REPAIRS	487,213	4,865		1,483		49,870	543,431
008 01 WELLNESS CENTER PLANT OP	78,536	3,055					81,591
008 02 OPERATION OF PLANT ALL	517,133			47,651			564,784
009 01 LAUNDRY & LINEN SERVICE	156,420	9,495		997		25,228	192,140
010 01 HOUSEKEEPING	283,433	2,125		736		40,655	326,949
011 01 DIETARY	424,434	11,374		3,376		60,254	499,438
012 01 CAFETERIA	91,282	15,770				19,173	126,225
014 01 NURSING ADMINISTRATION	106,981	2,033				20,573	129,587
015 01 CENTRAL SERVICES & SUPPLY	365,201	10,934				33,082	409,217
016 01 PHARMACY	218,751	2,079		3,393		38,373	262,596
017 01 MEDICAL RECORDS & LIBRARY	408,585	13,618	705	2,004		16,840	441,752
018 01 SOCIAL SERVICE	91,819					14,406	106,225
025 01 INPAT ROUTINE SRVC CNTRS ADULTS & PEDIATRICS	1,539,359	31,481		45,303		215,841	1,831,984
035 01 NURSING FACILITY	1,262,418	107,842		6,041		214,312	1,590,613
036 01 OTHER LONG TERM CARE	454,015	205,694		3,516		59,670	722,895
037 01 ANCILLARY SRVC COST CNTRS OPERATING ROOM	879,945	21,578		42,907		95,323	1,039,753
040 01 ANESTHESIOLOGY	227,220	579		21,741		5,564	255,104
041 01 RADIOLOGY-DIAGNOSTIC	877,693	17,226		395,941		79,364	1,370,224
044 01 LABORATORY	822,874	7,007		15,893		49,017	894,791
049 01 RESPIRATORY THERAPY	354,257	2,713	8,293	12,706	1,517	56,164	435,650
050 01 PHYSICAL THERAPY	550,024	1,428	33,114	2,803	9,908	94,586	691,863
053 01 ELECTROCARDIOLOGY	79,600	5,733		6,295		14,070	105,698
055 01 MEDICAL SUPPLIES CHARGED							
056 01 DRUGS CHARGED TO PATIENTS	309,291						309,291
061 01 OUTPAT SERVICE COST CNTRS EMERGENCY	601,572	3,608		1,839		27,105	634,124
062 01 OBSERVATION BEDS (NON-DIS SPEC PURPOSE COST CENTERS)							
095 01 SUBTOTALS	16,784,762	583,356	48,210	742,396	11,425	1,432,591	16,431,410
096 01 NONREIMBURS COST CENTERS GIFT, FLOWER, COFFEE SHOP							
098 01 PHYSICIANS' PRIVATE OFFICE	379,371			3,148		63,552	446,071
098 01 SATELLITE OFFICES	238,676			1,779		37,235	277,690
100 01 ARC (HOPEDALE HALL)							
100 01 OUTSIDE PROPERTY							
100 02 RETAIL PHARMACY	1,738,929			300		43,051	1,782,280
100 03 DURABLE MEDICAL EQUIPMENT	100,443					11,563	112,006
100 04 TRIPLEXES							
100 06 UNUSED SPACE							
100 07 WELLNESS CENTER	398,061		117,662		17,457	57,605	590,785
101 01 CROSS FOOT ADJUSTMENT							
102 01 NEGATIVE COST CENTER							
103 01 TOTAL	19,640,242	583,356	165,872	747,623	28,882	1,645,597	19,640,242

COST CENTER DESCRIPTION	PHYSICIAN BILLING OFFICE	SUBTOTAL	HOSPITAL ADMIN & GENERAL	SUBTOTAL	ADMIN & GENERAL ALL	MAINTENANCE & REPAIRS	WELLNESS CENTER PLANT OP
	6.01	6a.01	6.02	6a.02	6.03	7	8.01
003 GENERAL SERVICE COST CNTR							
003 01 NEW CAP REL COSTS-BLDG & WELLNESS CENTER B&F							
004 01 NEW CAP REL COSTS-MVBLE E WELLNESS CENTER MME							
005 EMPLOYEE BENEFITS							
006 01 PHYSICIAN BILLING OFFICE	180,447						
006 02 HOSPITAL ADMIN & GENERAL		416,739	416,739				
006 03 ADMIN & GENERAL ALL		2,268,299	59,697	2,327,996	2,327,996		
007 MAINTENANCE & REPAIRS		543,431	14,303	557,734	74,999	632,733	
008 01 WELLNESS CENTER PLANT OP		81,591	2,147	83,738	11,260		94,998
008 02 OPERATION OF PLANT ALL		564,784	14,865	579,649	77,946	213,058	
009 LAUNDRY & LINEN SERVICE		192,140	5,057	197,197	26,517	7,016	
010 HOUSEKEEPING		326,949	8,605	335,554	45,122		
011 DIETARY		499,438	13,145	512,583	68,928	14,726	
012 CAFETERIA		126,225	3,322	129,547	17,420		
014 NURSING ADMINISTRATION		129,587	3,411	132,998	17,884		
015 CENTRAL SERVICES & SUPPLY		409,217	10,770	419,987	56,476	7,774	
016 PHARMACY		262,596	6,911	269,507	36,241	3,160	
017 MEDICAL RECORDS & LIBRARY		441,752	11,626	453,378	60,966	8,849	419
018 SOCIAL SERVICE		106,225	2,796	109,021	14,660		
025 INPAT ROUTINE SRVC CNTRS ADULTS & PEDIATRICS		1,831,984	48,216	1,880,200	252,832	45,191	
035 NURSING FACILITY		1,590,613	41,863	1,632,476	219,521	124,006	
036 OTHER LONG TERM CARE		722,895	19,026	741,921	99,767	62,193	
037 ANCILLARY SRVC COST CNTRS OPERATING ROOM		1,039,753	27,365	1,067,118	143,496	33,498	
040 ANESTHESIOLOGY		255,104	6,714	261,818	35,207		
041 RADIOLOGY-DIAGNOSTIC		1,370,224	36,063	1,406,287	189,105	7,521	
044 LABORATORY		894,791	23,550	918,341	123,490	8,849	
049 RESPIRATORY THERAPY		435,650	11,466	447,116	60,124	1,517	4,931
050 PHYSICAL THERAPY		691,863	18,209	710,072	95,484		19,689
053 ELECTROCARDIOLOGY		105,698	2,782	108,480	14,587	1,454	
055 MEDICAL SUPPLIES CHARGED							
056 DRUGS CHARGED TO PATIENTS		309,291	8,140	317,431	42,685		
061 OUTPAT SERVICE COST CNTRS EMERGENCY		634,124	16,690	650,814	87,516		
062 OBSERVATION BEDS (NON-DIS SPEC PURPOSE COST CENTERS)							
095 SUBTOTALS		16,250,963	416,739	16,250,963	1,872,233	538,812	25,039
096 NONREIMBURS COST CENTERS GIFT, FLOWER, COFFEE SHOP							
098 PHYSICIANS' PRIVATE OFFICE	25,084	471,155		471,155	63,357	13,020	
098 01 SATELLITE OFFICES	15,616	293,306		293,306	39,441	10,681	
100 ARC (HOPEDALE HALL)						15,738	
100 01 OUTSIDE PROPERTY							
100 02 RETAIL PHARMACY	100,226	1,882,506		1,882,506	253,145		
100 03 DURABLE MEDICAL EQUIPMENT	6,299	118,305		118,305	15,909		
100 04 TRIPLEXES							
100 06 UNUSED SPACE							
100 07 WELLNESS CENTER	33,222	624,007		624,007	83,911	54,482	69,959
101 CROSS FOOT ADJUSTMENT							
102 NEGATIVE COST CENTER							
103 TOTAL	180,447	19,640,242	416,739	19,640,242	2,327,996	632,733	94,998

COST CENTER DESCRIPTION	OPERATION OF PLANT ALL	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	CAFETERIA	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY
	8.02	9	10	11	12	14	15
003 GENERAL SERVICE COST CNTR							
003 01 NEW CAP REL COSTS-BLDG & WELLNESS CENTER B&F							
004 01 NEW CAP REL COSTS-MVBLE E WELLNESS CENTER MME							
005 EMPLOYEE BENEFITS							
006 01 PHYSICIAN BILLING OFFICE							
006 02 HOSPITAL ADMIN & GENERAL							
006 03 ADMIN & GENERAL ALL							
007 MAINTENANCE & REPAIRS							
008 01 WELLNESS CENTER PLANT OP							
008 02 OPERATION OF PLANT ALL	870,653						
009 LAUNDRY & LINEN SERVICE	16,417	247,147					
010 HOUSEKEEPING	3,675	15,834	400,185				
011 DIETARY	19,667	114		616,018			
012 CAFETERIA	27,267				174,234		
014 NURSING ADMINISTRATION	3,515				2,955	157,352	
015 CENTRAL SERVICES & SUPPLY	18,906				5,940		509,083
016 PHARMACY	3,595				3,054		6,076
017 MEDICAL RECORDS & LIBRARY	23,547		2,248		4,305		100
018 SOCIAL SERVICE					1,261		53
025 INPAT ROUTINE SRVC CNTRS							
025 ADULTS & PEDIATRICS	54,434	53,029	87,010	69,280	24,912	130,757	50,183
035 NURSING FACILITY	186,467	106,623	115,832	251,426	36,269		9,270
036 OTHER LONG TERM CARE	355,663	20,545	121,981	295,312	14,185		2,576
037 ANCILLARY SRVC COST CNTRS							
040 OPERATING ROOM	37,310	20,464			10,235		198,338
041 ANESTHESIOLOGY	1,001				463		15,128
044 RADIOLOGY-DIAGNOSTIC	29,785	4,303	18,529		9,939		21,894
049 LABORATORY	12,116	44	14,845		6,925		150,035
050 RESPIRATORY THERAPY	4,691	1,094			6,560		19,155
053 PHYSICAL THERAPY	2,468	1,653			10,254		3,198
055 ELECTROCARDIOLOGY	9,913				1,418		483
056 MEDICAL SUPPLIES CHARGED DRUGS CHARGED TO PATIENTS							
061 OUTPAT SERVICE COST CNTRS							
062 EMERGENCY	6,238	9,363			5,063	26,595	6,136
095 OBSERVATION BEDS (NON-DIS SPEC PURPOSE COST CENTERS)							
095 SUBTOTALS	816,675	233,066	360,445	616,018	143,738	157,352	482,625
096 NONREIMBURS COST CENTERS							
098 GIFT, FLOWER, COFFEE SHOP							
098 01 PHYSICIANS' PRIVATE OFFICE	53,978	4,162	37,004		11,988		4,320
100 01 SATELLITE OFFICES		2,837					4,356
100 01 ARC (HOPEDALE HALL)							
100 01 OUTSIDE PROPERTY			2,736				
100 02 RETAIL PHARMACY					4,728		5,305
100 03 DURABLE MEDICAL EQUIPMENT					1,024		9,949
100 04 TRIPLEXES		91					
100 06 UNUSED SPACE							
100 07 WELLNESS CENTER		6,991			12,756		2,528
101 CROSS FOOT ADJUSTMENT							
102 NEGATIVE COST CENTER							
103 TOTAL	870,653	247,147	400,185	616,018	174,234	157,352	509,083

COST CENTER DESCRIPTION	PHARMACY 16	MEDICAL RECORDS & LIBRARY 17	SOCIAL SERVICE 18	SUBTOTAL 25	I&R COST POST STEP-DOWN ADJ 26	TOTAL 27
003 GENERAL SERVICE COST CNTR						
003 01 NEW CAP REL COSTS-BLDG & WELLNESS CENTER B&F						
004 01 NEW CAP REL COSTS-MVBLE E WELLNESS CENTER MME						
005 01 EMPLOYEE BENEFITS						
006 01 PHYSICIAN BILLING OFFICE						
006 02 HOSPITAL ADMIN & GENERAL						
006 03 ADMIN & GENERAL ALL						
007 01 MAINTENANCE & REPAIRS						
008 01 WELLNESS CENTER PLANT OP						
008 02 OPERATION OF PLANT ALL						
009 01 LAUNDRY & LINEN SERVICE						
010 01 HOUSEKEEPING						
011 01 DIETARY						
012 01 CAFETERIA						
014 01 NURSING ADMINISTRATION						
015 01 CENTRAL SERVICES & SUPPLY						
016 01 PHARMACY	321,633					
017 01 MEDICAL RECORDS & LIBRARY		553,812				
018 01 SOCIAL SERVICE			124,995			
025 01 INPAT ROUTINE SRVC CNTRS						
035 01 ADULTS & PEDIATRICS		106,953	124,995	2,879,776		2,879,776
036 01 NURSING FACILITY				2,681,890		2,681,890
037 01 OTHER LONG TERM CARE				1,714,143		1,714,143
040 01 ANCILLARY SRVC COST CNTRS						
041 01 OPERATING ROOM		119,461		1,629,920		1,629,920
044 01 ANESTHESIOLOGY		12,010		325,627		325,627
049 01 RADIOLOGY-DIAGNOSTIC		112,586		1,799,949		1,799,949
050 01 LABORATORY		66,057		1,300,702		1,300,702
053 01 RESPIRATORY THERAPY		34,851		580,039		580,039
055 01 PHYSICAL THERAPY		30,441		873,259		873,259
056 01 ELECTROCARDIOLOGY		7,454		143,789		143,789
061 01 MEDICAL SUPPLIES CHARGED						
062 01 DRUGS CHARGED TO PATIENTS	321,633	47,397		729,146		729,146
095 01 OUTPAT SERVICE COST CNTRS						
096 01 EMERGENCY		16,602		808,327		808,327
098 01 OBSERVATION BEDS (NON-DIS SPEC PURPOSE COST CENTERS)						
100 01 SUBTOTALS	321,633	553,812	124,995	15,466,567		15,466,567
101 01 NONREIMBURS COST CENTERS						
102 01 GIFT, FLOWER, COFFEE SHOP				658,984		658,984
103 01 PHYSICIANS' PRIVATE OFFICE				350,621		350,621
104 01 SATELLITE OFFICES						
105 01 ARC (HOPEDALE HALL)				18,474		18,474
106 01 OUTSIDE PROPERTY				2,145,684		2,145,684
107 01 RETAIL PHARMACY				145,187		145,187
108 01 DURABLE MEDICAL EQUIPMENT				91		91
109 01 TRIPLEXES						
110 01 UNUSED SPACE				854,634		854,634
111 01 WELLNESS CENTER						
112 01 CROSS FOOT ADJUSTMENT						
113 01 NEGATIVE COST CENTER						
114 01 TOTAL	321,633	553,812	124,995	19,640,242		19,640,242

ALLOCATION OF NEW CAPITAL RELATED COSTS

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 WORKSHEET B  
 PART III

COST CENTER DESCRIPTION	DIR ASSGND NEW CAPITAL REL COSTS	NEW CAP REL C OSTS-BLDG & ER B&F	WELLNESS CENT ER MME	NEW CAP REL C OSTS-MVBLE E ER MME	SUBTOTAL	EMPLOYEE BENEFITS	
	0	3	3.01	4	4.01	4a	5
003 GENERAL SERVICE COST CNTR							
003 01 NEW CAP REL COSTS-BLDG & WELLNESS CENTER B&F							
004 01 NEW CAP REL COSTS-MVBLE E WELLNESS CENTER MME							
005 EMPLOYEE BENEFITS		10,277		1,691		11,968	11,968
006 01 PHYSICIAN BILLING OFFICE		3,547		457		4,004	169
006 02 HOSPITAL ADMIN & GENERAL		11,290		3,388		14,678	282
006 03 ADMIN & GENERAL ALL		78,005	6,098	122,235		206,338	1,027
007 MAINTENANCE & REPAIRS		4,865		1,483		6,348	363
008 01 WELLNESS CENTER PLANT OP		3,055				3,055	
008 02 OPERATION OF PLANT ALL				47,651		47,651	
009 LAUNDRY & LINEN SERVICE		9,495		997		10,492	184
010 HOUSEKEEPING		2,125		736		2,861	296
011 DIETARY		11,374		3,376		14,750	438
012 CAFETERIA		15,770				15,770	139
014 NURSING ADMINISTRATION		2,033				2,033	150
015 CENTRAL SERVICES & SUPPLY		10,934				10,934	241
016 PHARMACY		2,079		3,393		5,472	279
017 MEDICAL RECORDS & LIBRARY		13,618	705	2,004		16,327	123
018 SOCIAL SERVICE							105
025 INPAT ROUTINE SRVC CNTRS							
035 ADULTS & PEDIATRICS		31,481		45,303		76,784	1,567
036 NURSING FACILITY		107,842		6,041		113,883	1,559
037 OTHER LONG TERM CARE		205,694		3,516		209,210	434
040 ANCILLARY SRVC COST CNTRS							
041 OPERATING ROOM		21,578		42,907		64,485	693
044 ANESTHESIOLOGY		579		21,741		22,320	40
049 RADIOLOGY-DIAGNOSTIC		17,226		395,941		413,167	577
050 LABORATORY		7,007		15,893		22,900	357
053 RESPIRATORY THERAPY		2,713	8,293	12,706	1,517	25,229	409
055 PHYSICAL THERAPY		1,428	33,114	2,803	9,908	47,253	688
056 ELECTROCARDIOLOGY		5,733		6,295		12,028	102
061 MEDICAL SUPPLIES CHARGED							
062 DRUGS CHARGED TO PATIENTS							
062 OUTPAT SERVICE COST CNTRS							
062 EMERGENCY		3,608		1,839		5,447	197
095 OBSERVATION BEDS (NON-DIS SPEC PURPOSE COST CENTERS)							
095 SUBTOTALS		583,356	48,210	742,396	11,425	1,385,387	10,419
096 NONREIMBURS COST CENTERS							
098 GIFT, FLOWER, COFFEE SHOP							
098 01 PHYSICIANS' PRIVATE OFFICE				3,148		3,148	462
100 01 SATELLITE OFFICES				1,779		1,779	271
100 01 ARC (HOPEDALE HALL)							
100 01 OUTSIDE PROPERTY							
100 02 RETAIL PHARMACY				300		300	313
100 03 DURABLE MEDICAL EQUIPMENT							84
100 04 TRIPLEXES							
100 06 UNUSED SPACE							
100 07 WELLNESS CENTER			117,662		17,457	135,119	419
101 CROSS FOOT ADJUSTMENTS							
102 NEGATIVE COST CENTER							
103 TOTAL		583,356	165,872	747,623	28,882	1,525,733	11,968

ALLOCATION OF NEW CAPITAL RELATED COSTS

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 WORKSHEET B  
 PART III

COST CENTER DESCRIPTION	PHYSICIAN BILLING OFFICE	HOSPITAL ADMIN & GENERAL	ADMIN & GENERAL ALL	MAINTENANCE & REPAIRS	WELLNESS CENTER PLANT OP	OPERATION OF PLANT ALL	LAUNDRY & LINEN SERVICE
	6.01	6.02	6.03	7	8.01	8.02	9
003 GENERAL SERVICE COST CNTR							
003 01 NEW CAP REL COSTS-BLDG & WELLNESS CENTER B&F							
004 01 NEW CAP REL COSTS-MVBLE E WELLNESS CENTER MME							
005 EMPLOYEE BENEFITS							
006 01 PHYSICIAN BILLING OFFICE	4,173						
006 02 HOSPITAL ADMIN & GENERAL		14,960					
006 03 ADMIN & GENERAL ALL		2,140	209,505				
007 MAINTENANCE & REPAIRS		514	6,750	13,975			
008 01 WELLNESS CENTER PLANT OP		77	1,013		4,145		
008 02 OPERATION OF PLANT ALL		534	7,015	4,705		59,905	
009 LAUNDRY & LINEN SERVICE		182	2,386	155		1,130	14,529
010 HOUSEKEEPING		309	4,061			253	931
011 DIETARY		472	6,203	325		1,353	7
012 CAFETERIA		119	1,568			1,876	
014 NURSING ADMINISTRATION		122	1,610			242	
015 CENTRAL SERVICES & SUPPLY		387	5,083	172		1,301	
016 PHARMACY		248	3,262	70		247	
017 MEDICAL RECORDS & LIBRARY		417	5,487	195	18	1,620	
018 SOCIAL SERVICE		100	1,319				
025 INPAT ROUTINE SRVC CNTRS ADULTS & PEDIATRICS		1,731	22,754	998		3,745	3,117
035 NURSING FACILITY		1,503	19,756	2,739		12,830	6,268
036 OTHER LONG TERM CARE		683	8,979	1,374		24,471	1,208
037 ANCILLARY SRVC COST CNTRS OPERATING ROOM		983	12,914	740		2,567	1,203
040 ANESTHESIOLOGY		241	3,169			69	
041 RADIOLOGY-DIAGNOSTIC		1,295	17,019	166		2,049	253
044 LABORATORY		846	11,114	195		834	3
049 RESPIRATORY THERAPY		412	5,411	34	215	323	64
050 PHYSICAL THERAPY		654	8,593		859	170	97
053 ELECTROCARDIOLOGY		100	1,313	32		682	
055 MEDICAL SUPPLIES CHARGED							
056 DRUGS CHARGED TO PATIENTS		292	3,842				
061 OUTPAT SERVICE COST CNTRS EMERGENCY		599	7,876			429	550
062 OBSERVATION BEDS (NON-DIS SPEC PURPOSE COST CENTERS)							
095 SUBTOTALS		14,960	168,497	11,900	1,092	56,191	13,701
096 NONREIMBURS COST CENTERS GIFT, FLOWER, COFFEE SHOP							
098 PHYSICIANS' PRIVATE OFFICE	580		5,702	288		3,714	245
098 01 SATELLITE OFFICES	361		3,550	236			167
100 ARC (HOPEDALE HALL)							
100 01 OUTSIDE PROPERTY				348			
100 02 RETAIL PHARMACY	2,318		22,772				
100 03 DURABLE MEDICAL EQUIPMENT	146		1,432				
100 04 TRIPLEXES							5
100 06 UNUSED SPACE							
100 07 WELLNESS CENTER	768		7,552	1,203	3,053		411
101 CROSS FOOT ADJUSTMENTS							
102 NEGATIVE COST CENTER							
103 TOTAL	4,173	14,960	209,505	13,975	4,145	59,905	14,529

ALLOCATION OF NEW CAPITAL RELATED COSTS

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 WORKSHEET B  
 PART III

COST CENTER DESCRIPTION	HOUSEKEEPING	DIETARY	CAFETERIA	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY
	10	11	12	14	15	16	17
003 GENERAL SERVICE COST CNTR							
003 01 NEW CAP REL COSTS-BLDG & WELLNESS CENTER B&F							
004 01 NEW CAP REL COSTS-MVBLE E WELLNESS CENTER MME							
005 EMPLOYEE BENEFITS							
006 01 PHYSICIAN BILLING OFFICE							
006 02 HOSPITAL ADMIN & GENERAL							
006 03 ADMIN & GENERAL ALL							
007 MAINTENANCE & REPAIRS							
008 01 WELLNESS CENTER PLANT OP							
008 02 OPERATION OF PLANT ALL							
009 LAUNDRY & LINEN SERVICE							
010 HOUSEKEEPING	8,711						
011 DIETARY		23,548					
012 CAFETERIA			19,472				
014 NURSING ADMINISTRATION			330	4,487			
015 CENTRAL SERVICES & SUPPLY			664		18,782		
016 PHARMACY			341		224	10,143	
017 MEDICAL RECORDS & LIBRARY	49		481		4		24,721
018 SOCIAL SERVICE			141		2		
025 INPAT ROUTINE SRVC CNTRS ADULTS & PEDIATRICS	1,894	2,648	2,784	3,729	1,851		4,772
035 NURSING FACILITY	2,521	9,611	4,053		342		
036 OTHER LONG TERM CARE	2,656	11,289	1,585		95		
037 ANCILLARY SRVC COST CNTRS OPERATING ROOM			1,144		7,318		5,339
040 ANESTHESIOLOGY			52		558		536
041 RADIOLOGY-DIAGNOSTIC	403		1,111		808		5,024
044 LABORATORY	323		774		5,535		2,948
049 RESPIRATORY THERAPY			733		707		1,555
050 PHYSICAL THERAPY			1,146		118		1,358
053 ELECTROCARDIOLOGY			159		18		333
055 MEDICAL SUPPLIES CHARGED							
056 DRUGS CHARGED TO PATIENTS						10,143	2,115
061 OUTPAT SERVICE COST CNTRS EMERGENCY			566	758	226		741
062 OBSERVATION BEDS (NON-DIS SPEC PURPOSE COST CENTERS)							
095 SUBTOTALS	7,846	23,548	16,064	4,487	17,806	10,143	24,721
096 NONREIMBURS COST CENTERS GIFT, FLOWER, COFFEE SHOP							
098 01 PHYSICIANS' PRIVATE OFFICE	805		1,340		159		
100 01 SATELLITE OFFICES					161		
100 01 ARC (HOPEDALE HALL)							
100 01 OUTSIDE PROPERTY	60						
100 02 RETAIL PHARMACY			528		196		
100 03 DURABLE MEDICAL EQUIPMENT			114		367		
100 04 TRIPLEXES							
100 06 UNUSED SPACE							
100 07 WELLNESS CENTER			1,426		93		
101 CROSS FOOT ADJUSTMENTS							
102 NEGATIVE COST CENTER							
103 TOTAL	8,711	23,548	19,472	4,487	18,782	10,143	24,721

ALLOCATION OF NEW CAPITAL RELATED COSTS

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 WORKSHEET B  
 PART III

	COST CENTER DESCRIPTION	SOCIAL SERVICE	SUBTOTAL	POST STEPDOWN ADJUSTMENT	TOTAL
		18	25	26	27
003	GENERAL SERVICE COST CNTR				
003	NEW CAP REL COSTS-BLDG &				
004	01 WELLNESS CENTER B&F				
004	NEW CAP REL COSTS-MVBLE E				
005	01 WELLNESS CENTER MME				
006	EMPLOYEE BENEFITS				
006	01 PHYSICIAN BILLING OFFICE				
006	02 HOSPITAL ADMIN & GENERAL				
007	03 ADMIN & GENERAL ALL				
008	MAINTENANCE & REPAIRS				
008	01 WELLNESS CENTER PLANT OP				
009	02 OPERATION OF PLANT ALL				
010	LAUNDRY & LINEN SERVICE				
011	HOUSEKEEPING				
012	DIETARY				
014	CAFETERIA				
015	NURSING ADMINISTRATION				
016	CENTRAL SERVICES & SUPPLY				
017	PHARMACY				
017	MEDICAL RECORDS & LIBRARY				
018	SOCIAL SERVICE	1,667			
	INPAT ROUTINE SRVC CNTRS				
025	ADULTS & PEDIATRICS	1,667	130,041		130,041
035	NURSING FACILITY		175,065		175,065
036	OTHER LONG TERM CARE		261,984		261,984
	ANCILLARY SRVC COST CNTRS				
037	OPERATING ROOM		97,386		97,386
040	ANESTHESIOLOGY		26,985		26,985
041	RADIOLOGY-DIAGNOSTIC		441,872		441,872
044	LABORATORY		45,829		45,829
049	RESPIRATORY THERAPY		35,092		35,092
050	PHYSICAL THERAPY		60,936		60,936
053	ELECTROCARDIOLOGY		14,767		14,767
055	MEDICAL SUPPLIES CHARGED				
056	DRUGS CHARGED TO PATIENTS		16,392		16,392
	OUTPAT SERVICE COST CNTRS				
061	EMERGENCY		17,389		17,389
062	OBSERVATION BEDS (NON-DIS				
	SPEC PURPOSE COST CENTERS				
095	SUBTOTALS	1,667	1,323,738		1,323,738
	NONREIMBURS COST CENTERS				
096	GIFT, FLOWER, COFFEE SHOP				
098	PHYSICIANS' PRIVATE OFFIC		16,443		16,443
098	01 SATELLITE OFFICES		6,525		6,525
100	ARC (HOPEDALE HALL)				
100	01 OUTSIDE PROPERTY		408		408
100	02 RETAIL PHARMACY		26,427		26,427
100	03 DURABLE MEDICAL EQUIPMENT		2,143		2,143
100	04 TRIPLEXES		5		5
100	06 UNUSED SPACE				
100	07 WELLNESS CENTER		150,044		150,044
101	CROSS FOOT ADJUSTMENTS				
102	NEGATIVE COST CENTER				
103	TOTAL	1,667	1,525,733		1,525,733

COST ALLOCATION - STATISTICAL BASIS

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PERIOD:

PREPARED 12/ 1/2008

14-1330

FROM 7/ 1/2007

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TO 6/30/2008

COST CENTER DESCRIPTION	NEW CAP REL COSTS-BLDG & OSTS	WELLNESS CENTER B&F	NEW CAP REL COSTS-MVBLE E OSTS	WELLNESS CENTER MME	EMPLOYEE BENEFITS	RECONCILIATION
	(SQUARE FEET)	(SQUARE FEET)	(DOLLAR VALUE)	(DOLLAR VALUE)	(GROSS SALARIES)	
	3	3.01	4	4.01	5	6a.01
003 GENERAL SERVICE COST						
003 01 NEW CAP REL COSTS-BLD	201,461					
004 01 WELLNESS CENTER B&F		35,064				
004 01 NEW CAP REL COSTS-MVB			749,909			
004 01 WELLNESS CENTER MME				28,882		
005 01 EMPLOYEE BENEFITS	3,549		1,696		8,557,267	
006 01 PHYSICIAN BILLING OFF	1,225		458		120,507	-180,447
006 02 HOSPITAL ADMIN & GENE	3,899		3,398		201,757	-416,739
006 03 ADMIN & GENERAL ALL	26,939	1,289	122,609		733,982	-2,268,299
007 01 MAINTENANCE & REPAIRS	1,680		1,488		259,327	-543,431
008 01 WELLNESS CENTER PLANT	1,055					-81,591
008 02 OPERATION OF PLANT AL			47,797			-564,784
009 01 LAUNDRY & LINEN SERVI	3,279		1,000		131,187	-192,140
010 01 HOUSEKEEPING	734		738		211,408	-326,949
011 01 DIETARY	3,928		3,386		313,327	-499,438
012 01 CAFETERIA	5,446				99,700	-126,225
014 01 NURSING ADMINISTRATION	702				106,981	-129,587
015 01 CENTRAL SERVICES & SU	3,776				172,031	-409,217
016 01 PHARMACY	718		3,403		199,542	-262,596
017 01 MEDICAL RECORDS & LIB	4,703	149	2,010		87,572	-441,752
018 01 SOCIAL SERVICE					74,915	-106,225
025 01 INPAT ROUTINE SRVC CN						
035 01 ADULTS & PEDIATRICS	10,872		45,442		1,122,399	-1,831,984
036 01 NURSING FACILITY	37,243		6,059		1,114,444	-1,590,613
036 01 OTHER LONG TERM CARE	71,036		3,527		310,289	-722,895
037 01 ANCILLARY SRVC COST C						
040 01 OPERATING ROOM	7,452		43,038		495,687	-1,039,753
041 01 ANESTHESIOLOGY	200		21,807		28,931	-255,104
044 01 RADIOLOGY-DIAGNOSTIC	5,949		397,152		412,703	-1,370,224
049 01 LABORATORY	2,420		15,942		254,893	-894,791
050 01 RESPIRATORY THERAPY	937	1,753	12,745	1,517	292,060	-435,650
053 01 PHYSICAL THERAPY	493	7,000	2,812	9,908	491,858	-691,863
055 01 ELECTROCARDIOLOGY	1,980		6,314		73,165	-105,698
056 01 MEDICAL SUPPLIES CHAR						
061 01 DRUGS CHARGED TO PATI						-309,291
062 01 OUTPAT SERVICE COST C						
062 01 EMERGENCY	1,246		1,845		140,949	-634,124
095 01 OBSERVATION BEDS (NON						
095 01 SPEC PURPOSE COST CEN						
095 01 SUBTOTALS	201,461	10,191	744,666	11,425	7,449,614	-16,431,410
096 01 NONREIMBURS COST CENT						
098 01 GIFT, FLOWER, COFFEE						
098 01 PHYSICIANS' PRIVATE O			3,158		330,476	
100 01 SATELLITE OFFICES			1,784		193,625	
100 01 ARC (HOPEDALE HALL)						
100 01 OUTSIDE PROPERTY						
100 02 RETAIL PHARMACY			301		223,869	
100 03 DURABLE MEDICAL EQUIP					60,130	
100 04 TRIPLEXES						
100 06 UNUSED SPACE						
100 07 WELLNESS CENTER		24,873		17,457	299,553	
101 01 CROSS FOOT ADJUSTMENT						
102 01 NEGATIVE COST CENTER						
103 01 COST TO BE ALLOCATED	583,356	165,872	747,623	28,882	1,645,597	
104 01 (WRKSHT B, PART I)						
104 01 UNIT COST MULTIPLIER	2.895627		.996952		.192304	
105 01 (WRKSHT B, PT I)		4.730550		1.000000		
105 01 COST TO BE ALLOCATED						
106 01 (WRKSHT B, PART II)						
106 01 UNIT COST MULTIPLIER						
107 01 (WRKSHT B, PT II)						
107 01 COST TO BE ALLOCATED					11,968	
108 01 (WRKSHT B, PART III)						
108 01 UNIT COST MULTIPLIER					.001399	
108 01 (WRKSHT B, PT III)						



COST ALLOCATION - STATISTICAL BASIS

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PERIOD:

PREPARED 12/ 1/2008

14-1330

FROM 7/ 1/2007

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TO 6/30/2008

COST CENTER DESCRIPTION	OPERATION OF PLANT ALL	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	CAFETERIA	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY
	(SQUARE FEET)	(POUNDS OF) LAUNDRY	(HOURS OF) SERVICE	(MEALS) SERVED	(FTE' S)	(DIRECT) NRSG HRS	(COSTED) REQUIS.
GENERAL SERVICE COST	8.02	9	10	11	12	14	15
003 NEW CAP REL COSTS-BLD							
003 01 WELLNESS CENTER B&F							
004 NEW CAP REL COSTS-MVB							
004 01 WELLNESS CENTER MME							
005 EMPLOYEE BENEFITS							
006 01 PHYSICIAN BILLING OFF							
006 02 HOSPITAL ADMIN & GENE							
006 03 ADMIN & GENERAL ALL							
007 MAINTENANCE & REPAIRS							
008 01 WELLNESS CENTER PLANT							
008 02 OPERATION OF PLANT ALL	173,895						
009 LAUNDRY & LINEN SERVI	3,279	289,142					
010 HOUSEKEEPING	734	18,524	14,773				
011 DIETARY	3,928	133		123,960			
012 CAFETERIA	5,446				17,688		
014 NURSING ADMINISTRATION	702				300	63,302	
015 CENTRAL SERVICES & SU	3,776				603		1,257,529
016 PHARMACY	718				310		15,008
017 MEDICAL RECORDS & LIB	4,703		83		437		248
018 SOCIAL SERVICE					128		132
INPAT ROUTINE SRVC CN							
025 ADULTS & PEDIATRICS	10,872	62,040	3,212	13,941	2,529	52,603	123,962
035 NURSING FACILITY	37,243	124,741	4,276	50,594	3,682		22,899
036 OTHER LONG TERM CARE	71,036	24,036	4,503	59,425	1,440		6,363
ANCILLARY SRVC COST C							
037 OPERATING ROOM	7,452	23,941			1,039		489,931
040 ANESTHESIOLOGY	200				47		37,370
041 RADIOLOGY-DIAGNOSTIC	5,949	5,034	684		1,009		54,081
044 LABORATORY	2,420	51	548		703		370,613
049 RESPIRATORY THERAPY	937	1,280			666		47,316
050 PHYSICAL THERAPY	493	1,934			1,041		7,900
053 ELECTROCARDIOLOGY	1,980				144		1,192
055 MEDICAL SUPPLIES CHAR							
056 DRUGS CHARGED TO PATI							
OUTPAT SERVICE COST C							
061 EMERGENCY	1,246	10,954			514	10,699	15,156
062 OBSERVATION BEDS (NON							
SPEC PURPOSE COST CEN							
095 SUBTOTALS	163,114	272,668	13,306	123,960	14,592	63,302	1,192,171
NONREIMBURS COST CENT							
096 GIFT, FLOWER, COFFEE							
098 PHYSICIANS' PRIVATE O	10,781	4,869	1,366		1,217		10,671
098 01 SATELLITE OFFICES		3,319					10,761
100 ARC (HOPEDALE HALL)							
100 01 OUTSIDE PROPERTY			101				
100 02 RETAIL PHARMACY					480		13,105
100 03 DURABLE MEDICAL EQUIP					104		24,577
100 04 TRIPLEXES		107					
100 06 UNUSED SPACE							
100 07 WELLNESS CENTER		8,179			1,295		6,244
101 CROSS FOOT ADJUSTMENT							
102 NEGATIVE COST CENTER							
103 COST TO BE ALLOCATED	870,653	247,147	400,185	616,018	174,234	157,352	509,083
(WRKSHT B, PART I)							
104 UNIT COST MULTIPLIER	5.006774	.854760	27.088946	4.969490	9.850407	2.485735	.404828
(WRKSHT B, PT I)							
105 COST TO BE ALLOCATED							
(WRKSHT B, PART II)							
106 UNIT COST MULTIPLIER							
(WRKSHT B, PT II)							
107 COST TO BE ALLOCATED	59,905	14,529	8,711	23,548	19,472	4,487	18,782
(WRKSHT B, PART III)							
108 UNIT COST MULTIPLIER	.344489	.050249	.589657	.189965	1.100859	.070882	.014936
(WRKSHT B, PT III)							

COST ALLOCATION - STATISTICAL BASIS

PROVIDER NO:

PERIOD:

PREPARED 12/ 1/2008

14-1330

FROM 7/ 1/2007

WORKSHEET B-1

TO 6/30/2008

COST CENTER DESCRIPTION	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE
	(COSTED REQUIS.)	(GROSS )REVNU E	(ASSIGNED )TIME
GENERAL SERVICE COST	16	17	18
003 NEW CAP REL COSTS-BLD			
003 01 WELLNESS CENTER B&F			
004 NEW CAP REL COSTS-MVB			
004 01 WELLNESS CENTER MME			
005 EMPLOYEE BENEFITS			
006 01 PHYSICIAN BILLING OFF			
006 02 HOSPITAL ADMIN & GENE			
006 03 ADMIN & GENERAL ALL			
007 MAINTENANCE & REPAIRS			
008 01 WELLNESS CENTER PLANT			
008 02 OPERATION OF PLANT AL			
009 LAUNDRY & LINEN SERVI			
010 HOUSEKEEPING			
011 DIETARY			
012 CAFETERIA			
014 NURSING ADMINISTRATION			
015 CENTRAL SERVICES & SU			
016 PHARMACY	100		
017 MEDICAL RECORDS & LIB		28,868,626	
018 SOCIAL SERVICE			100
INPAT ROUTINE SRVC CN			
ADULTS & PEDIATRICS		5,575,095	100
035 NURSING FACILITY			
036 OTHER LONG TERM CARE			
ANCILLARY SRVC COST C			
037 OPERATING ROOM		6,227,314	
040 ANESTHESIOLOGY		626,044	
041 RADIOLOGY-DIAGNOSTIC		5,868,728	
044 LABORATORY		3,443,352	
049 RESPIRATORY THERAPY		1,816,693	
050 PHYSICAL THERAPY		1,586,817	
053 ELECTROCARDIOLOGY		388,556	
055 MEDICAL SUPPLIES CHAR			
056 DRUGS CHARGED TO PATI	100	2,470,635	
OUTPAT SERVICE COST C			
EMERGENCY		865,392	
062 OBSERVATION BEDS (NON			
SPEC PURPOSE COST CEN			
095 SUBTOTALS	100	28,868,626	100
NONREIMBURS COST CENT			
096 GIFT, FLOWER, COFFEE			
098 PHYSICIANS' PRIVATE O			
098 01 SATELLITE OFFICES			
100 ARC (HOPEDALE HALL)			
100 01 OUTSIDE PROPERTY			
100 02 RETAIL PHARMACY			
100 03 DURABLE MEDICAL EQUIP			
100 04 TRIPLEXES			
100 06 UNUSED SPACE			
100 07 WELLNESS CENTER			
101 CROSS FOOT ADJUSTMENT			
102 NEGATIVE COST CENTER			
103 COST TO BE ALLOCATED	321,633	553,812	124,995
(PER WRKSHT B, PART			
104 UNIT COST MULTIPLIER		.019184	
(WRKSHT B, PT I)	3,216.330000		1,249.950000
105 COST TO BE ALLOCATED			
(PER WRKSHT B, PART			
106 UNIT COST MULTIPLIER			
(WRKSHT B, PT II)			
107 COST TO BE ALLOCATED	10,143	24,721	1,667
(PER WRKSHT B, PART			
108 UNIT COST MULTIPLIER		.000856	
(WRKSHT B, PT III)	101.430000		16.670000



COMPUTATION OF RATIO OF COSTS TO CHARGES

WKST A LINE NO.	COST CENTER DESCRIPTION	INPATIENT CHARGES 6	OUTPATIENT CHARGES 7	TOTAL CHARGES 8	COST OR OTHER RATIO 9	TEFRA INPAT- IENT RATIO 10	PPS INPAT- IENT RATIO 11
	INPAT ROUTINE SRVC CNTRS						
25	ADULTS & PEDIATRICS	5,454,461		5,454,461			
35	NURSING FACILITY	2,520,117		2,520,117			
36	OTHER LONG TERM CARE	1,256,086		1,256,086			
	ANCILLARY SRVC COST CNTRS						
37	OPERATING ROOM	2,837,335	3,389,979	6,227,314	.261737	.261737	
40	ANESTHESIOLOGY	318,967	307,077	626,044	.520134	.520134	
41	RADIOLOGY-DIAGNOSTIC	1,101,961	4,766,767	5,868,728	.306702	.306702	
44	LABORATORY	874,057	2,569,295	3,443,352	.377743	.377743	
49	RESPIRATORY THERAPY	1,279,158	537,535	1,816,693	.319283	.319283	
50	PHYSICAL THERAPY	376,925	1,209,892	1,586,817	.550321	.550321	
53	ELECTROCARDIOLOGY	2,473	386,083	388,556	.370060	.370060	
55	MEDICAL SUPPLIES CHARGED						
56	DRUGS CHARGED TO PATIENTS	2,016,728	453,907	2,470,635	.295125	.295125	
	OUTPAT SERVICE COST CNTRS						
61	EMERGENCY	65,481	799,911	865,392	.934059	.934059	
62	OBSERVATION BEDS (NON-DIS	46,321	74,313	120,634	.518055	.518055	
	OTHER REIMBURS COST CNTRS						
101	SUBTOTAL	18,150,070	14,494,759	32,644,829			
102	LESS OBSERVATION BEDS						
103	TOTAL	18,150,070	14,494,759	32,644,829			









WKST A LINE NO.	COST CENTER DESCRIPTION	TOTAL COST WKST B, PT I COL. 27 1	CAPITAL COST WKST B PT II & III, COL. 27 2	OPERATING COST NET OF CAPITAL COST 3	CAPITAL REDUCTION 4	OPERATING COST REDUCTION AMOUNT 5	COST NET OF CAP AND OPER REDUCTION 6
37	ANCILLARY SRVC COST CNTRS						
	OPERATING ROOM	1,629,920	97,386	1,532,534			1,629,920
40	ANESTHESIOLOGY	325,627	26,985	298,642			325,627
41	RADIOLOGY-DIAGNOSTIC	1,799,949	441,872	1,358,077			1,799,949
44	LABORATORY	1,300,702	45,829	1,254,873			1,300,702
49	RESPIRATORY THERAPY	580,039	35,092	544,947			580,039
50	PHYSICAL THERAPY	873,259	60,936	812,323			873,259
53	ELECTROCARDIOLOGY	143,789	14,767	129,022			143,789
55	MEDICAL SUPPLIES CHARGED						
56	DRUGS CHARGED TO PATIENTS	729,146	16,392	712,754			729,146
	OUTPAT SERVICE COST CNTRS						
61	EMERGENCY	808,327	17,389	790,938			808,327
62	OBSERVATION BEDS (NON-DIS OTHER REIMBURS COST CNTRS)	62,495		62,495			62,495
101	SUBTOTAL	8,253,253	756,648	7,496,605			8,253,253
102	LESS OBSERVATION BEDS	62,495		62,495			62,495
103	TOTAL	8,190,758	756,648	7,434,110			8,190,758

WKST A LINE NO.	COST CENTER DESCRIPTION	TOTAL CHARGES	OUTPAT COST TO CHRG RATIO	I/P PT B COST TO CHRG RATIO
		7	8	9
	ANCILLARY SRVC COST CNTRS			
37	OPERATING ROOM	6,227,314	.261737	.261737
40	ANESTHESIOLOGY	626,044	.520134	.520134
41	RADIOLOGY-DIAGNOSTIC	5,868,728	.306702	.306702
44	LABORATORY	3,443,352	.377743	.377743
49	RESPIRATORY THERAPY	1,816,693	.319283	.319283
50	PHYSICAL THERAPY	1,586,817	.550321	.550321
53	ELECTROCARDIOLOGY	388,556	.370060	.370060
55	MEDICAL SUPPLIES CHARGED			
56	DRUGS CHARGED TO PATIENTS	2,470,635	.295125	.295125
	OUTPAT SERVICE COST CNTRS			
61	EMERGENCY	865,392	.934059	.934059
62	OBSERVATION BEDS (NON-DIS)	120,634	.518055	.518055
	OTHER REIMBURS COST CNTRS			
101	SUBTOTAL	23,414,165		
102	LESS OBSERVATION BEDS	120,634		
103	TOTAL	23,293,531		

COMPUTATION OF TOTAL RPCH INPATIENT ANCILLARY COSTS

WKST A LINE NO.	COST CENTER DESCRIPTION	TOTAL COST WKST B, PT I COL. 27 1	TOTAL ANCILLARY CHARGES 2	TOTAL INP. ANCILLARY CHARGES 3	CHARGE TO RATIO 4	TOTAL INPATIENT COST 5
	ANCILLARY SRVC COST CNTRS					
37	OPERATING ROOM	1,629,920	6,227,314			
40	ANESTHESIOLOGY	325,627	626,044			
41	RADIOLOGY-DIAGNOSTIC	1,799,949	5,868,728			
44	LABORATORY	1,300,702	3,443,352			
49	RESPIRATORY THERAPY	580,039	1,816,693			
50	PHYSICAL THERAPY	873,259	1,586,817			
53	ELECTROCARDIOLOGY	143,789	388,556			
55	MEDICAL SUPPLIES CHARGED					
56	DRUGS CHARGED TO PATIENTS	729,146	2,470,635			
	OUTPAT SERVICE COST CNTRS					
61	EMERGENCY	808,327	865,392			
62	OBSERVATION BEDS (NON-DIS)	62,495	120,634			
	OTHER REIMBURS COST CNTRS					
101	TOTAL	8,253,253	23,414,165			

















WKST A LINE NO.	COST CENTER DESCRIPTION	RATIO COST TO CHARGES 1	INPATIENT CHARGES 2	INPATIENT COST 3
25	INPAT ROUTINE SRVC CNTRS ADULTS & PEDIATRICS			
37	ANCILLARY SRVC COST CNTRS OPERATING ROOM	.261737		
40	ANESTHESIOLOGY	.520134	840	437
41	RADIOLOGY-DIAGNOSTIC	.306702	100,642	30,867
44	LABORATORY	.377743	191,013	72,154
49	RESPIRATORY THERAPY	.319283	264,771	84,537
50	PHYSICAL THERAPY	.550321	263,102	144,791
53	ELECTROCARDIOLOGY	.370060		
55	MEDICAL SUPPLIES CHARGED TO PATIENTS			
56	DRUGS CHARGED TO PATIENTS OUTPAT SERVICE COST CNTRS	.295125	577,687	170,490
61	EMERGENCY	.934059		
62	OBSERVATION BEDS (NON-DISTINCT PART) OTHER REIMBURS COST CNTRS	.518055		
101	TOTAL		1,398,055	503,276
102	LESS PBP CLINIC LABORATORY SERVICES - PROGRAM ONLY CHARGES			
103	NET CHARGES		1,398,055	





TITLE XVII SWING BED SNF

DESCRIPTION	INPATIENT-PART A		PART B	
	MM/DD/YYYY	AMOUNT	MM/DD/YYYY	AMOUNT
	1	2	3	4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		1,770,205		
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS, EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY, FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE "NONE" OR ENTER A ZERO.		NONE		NONE
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM ADJUSTMENT AMOUNT BASED ON SUBSEQUENT REVISION OF THE INTERIM RATE FOR THE COST REPORTING PERIOD. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE "NONE" OR ENTER A ZERO. (1)				
ADJUSTMENTS TO PROVIDER		.01		
ADJUSTMENTS TO PROVIDER		.02		
ADJUSTMENTS TO PROVIDER		.03		
ADJUSTMENTS TO PROVIDER		.04		
ADJUSTMENTS TO PROVIDER		.05		
ADJUSTMENTS TO PROGRAM		.50		
ADJUSTMENTS TO PROGRAM		.51		
ADJUSTMENTS TO PROGRAM		.52		
ADJUSTMENTS TO PROGRAM		.53		
ADJUSTMENTS TO PROGRAM		.54		
SUBTOTAL		.99		
4 TOTAL INTERIM PAYMENTS		NONE		NONE
TO BE COMPLETED BY INTERMEDIARY				
5 LIST SEPARATELY EACH TENTATIVE SETTLEMENT PAYMENT AFTER DESK REVIEW. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE "NONE" OR ENTER A ZERO. (1)				
TENTATIVE TO PROVIDER		.01		
TENTATIVE TO PROVIDER		.02		
TENTATIVE TO PROVIDER		.03		
TENTATIVE TO PROGRAM		.50		
TENTATIVE TO PROGRAM		.51		
TENTATIVE TO PROGRAM		.52		
SUBTOTAL		.99		
6 DETERMINED NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON COST REPORT (1)			NONE	NONE
SETTLEMENT TO PROVIDER		.01		
SETTLEMENT TO PROGRAM		.02		
7 TOTAL MEDICARE PROGRAM LIABILITY				

NAME OF INTERMEDIARY:  
 INTERMEDIARY NO:

SIGNATURE OF AUTHORIZED PERSON: \_\_\_\_\_

DATE: \_\_\_/\_\_\_/\_\_\_

(1) ON LINES 3, 5 AND 6, WHERE AN AMOUNT IS DUE PROVIDER TO PROGRAM, SHOW THE AMOUNT AND DATE ON WHICH THE PROVIDER AGREES TO THE AMOUNT OF REPAYMENT, EVEN THOUGH TOTAL REPAYMENT IS NOT ACCOMPLISHED UNTIL A LATER DATE.

CALCULATION OF REIMBURSEMENT SETTLEMENT  
SWING BEDS

PROVIDER NO:	PERIOD:	PREPARED 12/ 1/2008
14-1330	FROM 7/ 1/2007	
COMPONENT NO:	TO 6/30/2008	WORKSHEET E-2
14-Z330		

TITLE XVIII SWING BED SNF

COMPUTATION OF NET COST OF COVERED SERVICES		PART A	PART B
		1	2
1	INPATIENT ROUTINE SERVICES - SWING BED-SNF (SEE INSTR)	1,363,307	
2	INPATIENT ROUTINE SERVICES - SWING BED-NF (SEE INSTR)		
3	ANCILLARY SERVICES (SEE INSTRUCTIONS)	508,309	
4	PER DIEM COST FOR INTERNS AND RESIDENTS NOT IN APPROVED TEACHING PROGRAM (SEE INSTRUCTIONS)		
5	PROGRAM DAYS	2,311	
6	INTERNS AND RESIDENTS NOT IN APPROVED TEACHING PROGRAM (SEE INSTRUCTIONS)		
7	UTILIZATION REVIEW - PHYSICIAN COMPENSATION - SNF OPTIONAL METHOD ONLY		
8	SUBTOTAL	1,871,616	
9	PRIMARY PAYER PAYMENTS (SEE INSTRUCTIONS)		
10	SUBTOTAL	1,871,616	
11	DEDUCTIBLES BILLED TO PROGRAM PATIENTS (EXCLUDE AMOUNTS APPLICABLE TO PHYSICIAN PROFESSIONAL SERVICES)		
12	SUBTOTAL	1,871,616	
13	COINSURANCE BILLED TO PROGRAM PATIENTS (FROM PROVIDER RECORDS) (EXCLUDE COINSURANCE FOR PHYSICIAN PROFESSIONAL SERVICES)	60,904	
14	80% OF PART B COSTS		
15	SUBTOTAL	1,810,712	
16	OTHER ADJUSTMENTS (SPECIFY)		
17	REIMBURSABLE BAD DEBTS		
17.01	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)		
18	TOTAL	1,810,712	
19	SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)		
20	INTERIM PAYMENTS	1,770,205	
20.01	TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)		
21	BALANCE DUE PROVIDER/PROGRAM	40,507	
22	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-11, SECTION 115.2.		

CALCULATION OF REIMBURSEMENT SETTLEMENT

PROVIDER NO:	PERIOD:	PREPARED 12/ 1/2008
14-1330	FROM 7/ 1/2007	WORKSHEET E-3
COMPONENT NO:	TO 6/30/2008	PART II
14-1330		

PART II - MEDICARE PART A SERVICES - COST REIMBURSEMENT HOSPITAL

1	INPATIENT SERVICES	2,433,603
1.01	NURSING AND ALLIED HEALTH MANAGED CARE PAYMENT	
2	ORGAN ACQUISITION	
3	COST OF TEACHING PHYSICIANS	
4	SUBTOTAL	2,433,603
5	PRIMARY PAYER PAYMENTS	
6	TOTAL COST. FOR CAH (SEE INSTRUCTIONS)	2,457,939

COMPUTATION OF LESSER OF COST OR CHARGES

7	REASONABLE CHARGES	
7	ROUTINE SERVICE CHARGES	
8	ANCI LLARY SERVICE CHARGES	
9	ORGAN ACQUISITION CHARGES, NET OF REVENUE	
10	TEACHING PHYSICIANS	
11	TOTAL REASONABLE CHARGES	
12	CUSTOMARY CHARGES	
12	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIA BLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	
13	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(e)	
14	RATIO OF LINE 12 TO LINE 13 (NOT TO EXCEED 1.000000)	
15	TOTAL CUSTOMARY CHARGES (SEE INSTRUCTIONS)	
16	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST	
17	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES	

COMPUTATION OF REIMBURSEMENT SETTLEMENT

18	DI RECT GRADUATE MEDICAL EDUCATION PAYMENTS	
19	COST OF COVERED SERVICES	2,457,939
20	DEDUCTIBLES (EXCLUDE PROFESSIONAL COMPONENT)	368,928
21	EXCESS REASONABLE COST	
22	SUBTOTAL	2,089,011
23	COI NSURANCE	
24	SUBTOTAL	2,089,011
25	REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESS IONAL SERVICES (SEE INSTRUCTIONS)	12,747
25.01	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	12,747
25.02	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES	12,747
26	SUBTOTAL	2,101,758
27	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVID ER TERMINATION OR A DECREASE IN PROGRAM UTI LIZATION	
28	OTHER ADJUSTMENTS (SPECIFY)	
29	AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DI SPOSITION OF DEPRECIABLE ASSETS	
30	SUBTOTAL	2,101,758
31	SEQUESTRATION ADJUSTMENT	
32	INTERIM PAYMENTS	2,076,572
32.01	TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)	
33	BALANCE DUE PROVIDER/PROGRAM	25,186
34	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-11, SECTION 115.2.	

	GENERAL FUND	SPECIFIC FUND PURPOSE	ENDOWMENT FUND	PLANT FUND
ASSETS	1	2	3	4
CURRENT ASSETS				
1 CASH ON HAND AND IN BANKS	1,633,936			
2 TEMPORARY INVESTMENTS	1,087,712			
3 NOTES RECEIVABLE				
4 ACCOUNTS RECEIVABLE	2,664,655			
5 OTHER RECEIVABLES	555,466			
6 LESS: ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE				
7 INVENTORY	1,071,206			
8 PREPAID EXPENSES	245,795			
9 OTHER CURRENT ASSETS	22,938			
10 DUE FROM OTHER FUNDS	231,322			
11 TOTAL CURRENT ASSETS	7,513,030			
FIXED ASSETS				
12 LAND				
12.01 LAND IMPROVEMENTS				
13.01 LESS ACCUMULATED DEPRECIATION				
14 BUILDINGS	10,683,564			
14.01 LESS ACCUMULATED DEPRECIATION				
15 LEASEHOLD IMPROVEMENTS				
15.01 LESS ACCUMULATED DEPRECIATION				
16 FIXED EQUIPMENT				
16.01 LESS ACCUMULATED DEPRECIATION				
17 AUTOMOBILES AND TRUCKS				
17.01 LESS ACCUMULATED DEPRECIATION				
18 MAJOR MOVABLE EQUIPMENT				
18.01 LESS ACCUMULATED DEPRECIATION				
19 MINOR EQUIPMENT DEPRECIABLE				
19.01 LESS ACCUMULATED DEPRECIATION				
20 MINOR EQUIPMENT-NONDEPRECIABLE				
21 TOTAL FIXED ASSETS	10,683,564			
OTHER ASSETS				
22 INVESTMENTS	365,812			
23 DEPOSITS ON LEASES				
24 DUE FROM OWNERS/OFFICERS				
25 OTHER ASSETS	33,687			
26 TOTAL OTHER ASSETS	399,499			
27 TOTAL ASSETS	18,596,093			

	GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
LIABILITIES AND FUND BALANCE	1	2	3	4
CURRENT LIABILITIES				
28 ACCOUNTS PAYABLE	1,841,752			
29 SALARIES, WAGES & FEES PAYABLE				
30 PAYROLL TAXES PAYABLE				
31 NOTES AND LOANS PAYABLE (SHORT TERM)	1,550,910			
32 DEFERRED INCOME	373,059			
33 ACCELERATED PAYMENTS				
34 DUE TO OTHER FUNDS				
35 OTHER CURRENT LIABILITIES	399,207			
36 TOTAL CURRENT LIABILITIES	4,164,928			
LONG TERM LIABILITIES				
37 MORTGAGE PAYABLE				
38 NOTES PAYABLE	4,820,840			
39 UNSECURED LOANS				
40.01 LOANS PRIOR TO 7/1/66				
40.02 ON OR AFTER 7/1/66				
41 OTHER LONG TERM LIABILITIES	269,628			
42 TOTAL LONG-TERM LIABILITIES	5,090,468			
43 TOTAL LIABILITIES	9,255,396			
CAPITAL ACCOUNTS				
44 GENERAL FUND BALANCE	9,340,697			
45 SPECIFIC PURPOSE FUND				
46 DONOR CREATED- ENDOWMENT FUND BALANCE- RESTRICTED				
47 DONOR CREATED- ENDOWMENT FUND BALANCE- UNRESTRICT				
48 GOVERNING BODY CREATED- ENDOWMENT FUND BALANCE				
49 PLANT FUND BALANCE-INVESTED IN PLANT				
50 PLANT FUND BALANCE- RESERVE FOR PLANT IMPROVEMENT, REPLACEMENT AND EXPANSION				
51 TOTAL FUND BALANCES	9,340,697			
52 TOTAL LIABILITIES AND FUND BALANCES	18,596,093			



PART I - PATIENT REVENUES

REVENUE CENTER	INPATIENT 1	OUTPATIENT 2	TOTAL 3
GENERAL INPATIENT ROUTINE CARE SERVICES			
1 00 HOSPITAL	3,591,944		3,591,944
4 00 SWING BED - SNF	1,936,830		1,936,830
5 00 SWING BED - NF			
7 00 NURSING FACILITY	2,520,117		2,520,117
8 00 OTHER LONG TERM CARE	1,256,086		1,256,086
9 00 TOTAL GENERAL INPATIENT ROUTINE CARE	9,304,977		9,304,977
INTENSIVE CARE TYPE INPATIENT HOSPITAL SVCS			
15 00 TOTAL INTENSIVE CARE TYPE INPAT HOSP			
16 00 TOTAL INPATIENT ROUTINE CARE SERVICE	9,304,977		9,304,977
17 00 ANCILLARY SERVICES	8,807,604	13,620,535	22,428,139
18 00 OUTPATIENT SERVICES	65,481	846,232	911,713
24 00 DIETARY REVENUE		10,924	10,924
24 01 RETAIL PHARMACY		1,921,712	1,921,712
24 02 DURABLE MEDICAL EQUIPMENT		382,800	382,800
24 03 CHAMPUS REVENUE		287	287
24 04 ER PROFESSIONAL FEES		140,536	140,536
25 00 TOTAL PATIENT REVENUES	18,178,062	16,923,026	35,101,088

PART II - OPERATING EXPENSES

26 00 OPERATING EXPENSES		20,875,501	
ADD (SPECIFY)			
27 00 BAD DEBTS	532,498		
28 00 NET ASSETS RELEASED	22,938		
29 00			
30 00			
31 00			
32 00			
33 00 TOTAL ADDITIONS		555,436	
DEDUCT (SPECIFY)			
34 00 DEDUCT (SPECIFY)			
35 00			
36 00			
37 00			
38 00			
39 00 TOTAL DEDUCTIONS			
40 00 TOTAL OPERATING EXPENSES		21,430,937	

STATEMENT OF REVENUES AND EXPENSES

PROVIDER NO: 14-1330  
 PERIOD: FROM 7/1/2007 TO 6/30/2008  
 PREPARED 12/1/2008  
 WORKSHEET G-3

DESCRIPTION

1	TOTAL PATIENT REVENUES	35,101,088
2	LESS: ALLOWANCES AND DISCOUNTS ON	14,413,067
3	NET PATIENT REVENUES	20,688,021
4	LESS: TOTAL OPERATING EXPENSES	21,430,937
5	NET INCOME FROM SERVICE TO PATIENT OTHER INCOME	-742,916
6	CONTRIBUTIONS, DONATIONS, BEQUES	50,382
7	INCOME FROM INVESTMENTS	150,058
8	REVENUE FROM TELEPHONE AND TELEG	
9	REVENUE FROM TELEVISION AND RADI	
10	PURCHASE DISCOUNTS	
11	REBATES AND REFUNDS OF EXPENSES	
12	PARKING LOT RECEIPTS	
13	REVENUE FROM LAUNDRY AND LINEN S	
14	REVENUE FROM MEALS SOLD TO EMPLO	
15	REVENUE FROM RENTAL OF LIVING QU	
16	REVENUE FROM SALE OF MEDICAL & S TO OTHER THAN PATIENTS	
17	REVENUE FROM SALE OF DRUGS TO OT	
18	REVENUE FROM SALE OF MEDICAL REC	
19	TUITION (FEES, SALE OF TEXTBOOKS	
20	REVENUE FROM GIFTS, FLOWER, COFFE	
21	RENTAL OF VENDING MACHINES	
22	RENTAL OF HOSPITAL SPACE	
23	GOVERNMENTAL APPROPRIATIONS	
24	OTHER OPERATING REVENUE	1,452,541
24.01	NET ASSETS RELEASED	22,938
25	TOTAL OTHER INCOME	1,675,919
26	TOTAL	933,003
	OTHER EXPENSES	
27	INTEREST RATE SWAP	152,603
28	LOSS ON INVESTMENTS	73,709
29	LOSS ON THE SALE OF ASSETS	3,300
30	TOTAL OTHER EXPENSES	229,612
31	NET INCOME (OR LOSS) FOR THE PERIO	703,391