

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX COST REPORT
 CERTIFICATION AND SETTLEMENT SUMMARY

WORKSHEET S
 PARTS I & II

INTERMEDIARY [] AUDITED DATE RECEIVED _____ [XX] INITIAL [] RE-OPENING
 USE ONLY: [] DESK REVIEWED INTERMEDIARY NO. _____ [] FINAL [XX] MCR CODE 5

PART I - CERTIFICATION

CHECK _____ ELECTRONICALLY FILED COST REPORT DATE: _____
 APPLICABLE BOX _____ MANUALLY SUBMITTED COST REPORT TIME: _____

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 IN 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 PANA COMMUNITY HOSPITAL (14-1341) (PROVIDER NAME(S) AND NUMBER(S)) FOR THE COST REPORTING PERIOD BEGINNING 01/01/2008 AND ENDING 12/31/2008, 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.

(SIGNED) _____
 OFFICER OR ADMINISTRATOR OF PROVIDER(S)

 TITLE

 DATE

PART II - SETTLEMENT SUMMARY

	TITLE V	TITLE XVIII		TITLE XIX	
		PART A	PART B		
1	HOSPITAL	2	3	4	1
2	SUBPROVIDER I	-61538	553228	66328	2
3	SWING BED - SNF	8284			3
4	SWING BED - NF				4
5	SKILLED NURSING FACILITY				5
6	NURSING FACILITY				6
7	HOME HEALTH AGENCY				7
8	OUTPATIENT REHABILITATION PROVIDER				8
9	HEALTH CLINIC				9
100	TOTAL	-53254	553228	66328	100

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 657 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: HEALTH CARE FINANCING ADMINISTRATION, 7500 SECURITY BOULEVARD, N2-14-26, BALTIMORE, MARYLAND 21244-1850, AND TO THE OFFICE OF THE INFORMATION AND REGULATORY AFFAIRS, OFFICE OF MANAGEMENT AND BUDGET, WASHINGTON, D.C. 20503.

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX ADDRESS:

1 STREET: 101 EAST NINTH P.O.BOX: 1
 1.01 CITY: PANA STATE: IL ZIP CODE: 62557 COUNTY: CHRISTIAN 1.01

HOSPITAL AND HOSPITAL-BASED COMPONENT IDENTIFICATION:

COMPONENT 0	COMPONENT NAME 1	PROVIDER NUMBER 2	DATE CERTIFIED 3	PAYMENT SYSTEM (P,T,O OR N)				
				V 4	XVIII 5	XIX 6		
2	HOSPITAL	PANA COMMUNITY HOSPITAL	14-1341	11/01/2004	N	O	O	2
3	SUBPROVIDER I							3
4	SWING BEDS - SNF	PANA COMMUNITY HOSPITAL	14-Z341	04/06/2004	N	P	N	4
5	SWING BEDS - NF							5
6	HOSPITAL-BASED SNF							6
7	HOSPITAL-BASED NF							7
8	HOSPITAL-BASED OLTC							8
9	HOSPITAL-BASED HHA	QUAD COUNTY HOME HEALTH AGENCY	14-7299	01/01/1985	N	P	N	9
11	SEPARATELY CERTIFIED ASC							11
12	HOSPITAL-BASED HOSPICE	PCH HOSPICE PROGRAM	14-1575	08/31/1994				12
14	HOSP-BASED RHC							14
15	OUTPATIENT REHABILITATION PROVID							15
16	RENAL DIALYSIS							16

17 COST REPORTING PERIOD (MM/DD/YYYY) FROM: 01/01/2008 TO: 12/31/2008 17
 18 TYPE OF CONTROL 18

TYPE OF HOSPITAL/SUBPROVIDER

19 HOSPITAL 19
 20 SUBPROVIDER I 20

OTHER INFORMATION

21 INDICATE IF YOUR HOSPITAL IS EITHER (1) URBAN OR (2) RURAL AT THE END OF THE COST REPORTING PERIOD IN COLUMN 1. IF YOUR HOSPITAL IS GEOGRAPHICALLY CLASSIFIED OR LOCATED IN A RURAL AREA, IS YOUR BED SIZE IN ACCORDANCE WITH CFR 42 412.105 LESS THAN OR EQUAL TO 100 BEDS, ENTER IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO. 21

21.01 DOES YOUR FACILITY QUALIFY AND IS CURRENTLY RECEIVING PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE WITH 42 CFR 412.106? 21.01

21.02 HAS YOUR FACILITY RECEIVED GEOGRAPHIC RECLASSIFICATION? ENTER 'Y' FOR YES AND 'N' FOR NO. IF YES, REPORT IN COLUMN 2 THE EFFECTIVE DATE. 21.02

21.03 ENTER IN COLUMN 1 YOUR GEOGRAPHIC LOCATION EITHER (1) URBAN (2) RURAL. IF YOU ANSWERED URBAN IN COLUMN 1 INDICATE IF YOU RECEIVED EITHER A WAGE OR STANDARD GEOGRAPHIC RECLASSIFICATION TO A RURAL LOCATION, ENTER IN COLUMN 2 'Y' AND 'N' FOR NO. IF COLUMN 2 IS YES, ENTER IN COLUMN 3 THE EFFECTIVE DATE (mm/dd/yyyy)(SEE INSTRUCTION). DOES YOUR FACILITY CONTAIN 100 OR FEWER BEDS IN ACCORDANCE WITH 42 CFR 412.105? ENTER IN COLUMN 4 'Y' FOR YES AND 'N' FOR NO. ENTER IN COLUMN 5 THE PROVIDERS ACTUAL MSA OR CBSA. 2 Y 21.03

21.04 FOR STANDARD GEOGRAPHIC RECLASSIFICATION (NOT WAGE), WHAT IS YOUR STATUS AT THE BEGINNING OF THE COST REPORTING PERIOD. ENTER (1) URBAN AND (2) RURAL. 2 21.04

21.05 FOR STANDARD GEOGRAPHIC RECLASSIFICATION (NOT WAGE), WHAT IS YOUR STATUS AT THE END OF THE COST REPORTING PERIOD. ENTER (1) URBAN AND (2) RURAL. 2 21.05

21.06 DOES THIS HOSPITAL QUALIFY FOR THE THREE-YEAR TRANSITION OF HOLD HARMLESS PAYMENTS FOR A SMALL RURAL HOSPITAL UNDER THE PROSPECTIVE PAYMENT SYSTEM FOR HOSPITAL OUTPATIENT SERVICES UNDER DRA SECTION 5105? ENTER 'Y' FOR YES AND 'N' FOR NO. NO 21.06

22 ARE YOU CLASSIFIED AS A REFERRAL CENTER? NO 22

23 DOES THIS FACILITY OPERATE A TRANSPLANT CENTER? IF YES, ENTER CERTIFICATION DATE(S) BELOW NO 23

23.01 IF THIS IS A MEDICARE CERTIFIED KIDNEY TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3. 23.01

23.02 IF THIS IS A MEDICARE CERTIFIED HEART TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3. 23.02

23.03 IF THIS IS A MEDICARE CERTIFIED LIVER TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3. 23.03

23.04 IF THIS IS A MEDICARE CERTIFIED LUNG TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3. 23.04

23.05 IF MEDICARE PANCREAS TRANSPLANTS ARE PERFORMED SEE INSTRUCTIONS FOR ENTERING CERTIFICATION AND TERMINATION DATE. 23.05

23.06 IF THIS IS A MEDICARE CERTIFIED INTESTINAL TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3. 23.06

23.07 IF THIS IS A MEDICARE CERTIFIED ISLET TRANSPLANT CENTER ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3. 23.07

24 IF THIS AN ORGAN PROCUREMENT ORGANIZATION (OPO), ENTER THE OPO NUMBER IN COL 2. AND TERMINATION IN COL. 3. 24

24.01 IF THIS A MEDICARE TRANSPLANT CENTER; ENTER THE CCN (PROVIDER NUMBER) IN COL 2, THE CERTIFICATION DATE OR RECERTIFICATION DATE (AFTER DECEMBER 26, 2007) IN COL 3. 24.01

25 IS THIS A TEACHING HOSPITAL OR AFFILIATED WITH A TEACHING HOSPITAL AND YOU ARE MAKING PAYMENTS FOR I & R? NO 25

25.01 IS THIS TEACHING PROGRAM APPROVED IN ACCORDANCE WITH CMS PUB. 15-I, CHAPTER 4? NO 25.01

25.02 IF LINE 25.01 IS YES, WAS MEDICARE PARTICIPATION AND APPROVED TEACHING PROGRAM STATUS IN EFFECT DURING THE FIRST MONTH OF THE COST REPORTING PERIOD? IF YES, COMPLETE WORKSHEET E-3, PART IV. IF NO, COMPLETE WORKSHEET D-2, PART II. NO 25.02

25.03 AS A TEACHING HOSPITAL, DID YOU ELECT COST REIMBURSEMENT FOR PHYSICIANS' SERVICES AS DEFINED IN CMS PUB. 15-I, SECTION 2148? IF YES, COMPLETE WORKSHEET D-9. NO 25.03

25.04 ARE YOU CLAIMING COSTS ON LINE 70 OF WORKSHEET A? IF YES, COMPLETE WORKSHEET D-2 NO 25.04

25.05 HAS YOUR FACILITY DIRECT GME FTE CAP (COLUMN 1) OR IME CAP (COLUMN 2) BEEN REDUCED UNDER 42 CFR 413.79(c)(3) OR 42 CFR 412.105(f)(1)(iv)(B)? ENTER 'Y' FOR YES AND 'N' FOR NO IN THE APPLICABLE COLUMNS. (SEE INSTRUCTIONS) 25.05

25.06 HAS YOUR FACILITY RECEIVED ADDITIONAL DIRECT GME FTE RESIDENT CAP SLOTS OR IME FTE RESIDENT CAP SLOTS UNDER 42 CFR 413.79(c)(4) OR 42 CFR 412.105(f)(1)(iv)(C)? ENTER 'Y' FOR YES AND 'N' FOR NO IN THE APPLICABLE COLUMNS. (SEE INSTRUCTIONS) 25.06

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
 (CONTINUED)

OTHER INFORMATION

26	IF THIS A SOLE COMMUNITY HOSPITAL (SCH), ENTER THE NUMBER OF PERIODS SCH STATUS IN EFFECT. ENTER BEGINNING AND ENDING DATES OF SCH STATUS ON LINE 26.01. SUBSCRIPT LINE 26.01 FOR NUMBER OF PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.				26
26.01	ENTER THE APPLICABLE SCH DATES:	BEGINNING:	ENDING:		26.01
26.03	IF THIS A SOLE COMMUNITY HOSPITAL (SCH) FOR ANY PART OF THE COST REPORTING PERIOD, ENTER THE NUMBER OF PERIODS WITHIN THIS COST REPORTING PERIOD THAT SCH STATUS WAS IN EFFECT AND THE SCH WAS EITHER PHYSICALLY LOCATED OR CLASSIFIED IN A RURAL AREA.				26.03
26.04	IF LINE 26.03 COLUMN 1 IS GREATER THAN ONE ENTER THE EFFECTIVE DATES (SEE INSTRUCTIONS):	BEGINNING:	ENDING:		26.04
27	DOES THIS HOSPITAL HAVE AN AGREEMENT UNDER EITHER SECTION 1883 OR SECTION 1913 FOR SWING BEDS? IF YES, ENTER THE AGREEMENT DATE (mm/dd/yyyy) IN COLUMN 2.	YES	04/06/2004		27
28	IF THIS FACILITY CONTAINS A HOSPITAL-BASED SNF, ARE ALL PATIENTS UNDER MANAGED CARE OR THERE WAS NO MEDICARE UTILIZATION ENTER 'Y', IF 'N' COMPLETE LINES 28.01 AND 28.02.				28
28.01	IF HOSPITAL BASED SNF ENTER APPROPRIATE TRANSITION PERIOD 1, 2, 3, OR 100 IN COL 1, ENTER IN COLS 2 AND 3 THE WAGE INDEX ADJUSTMENT FACTOR BEFORE AND ON OR AFTER OCTOBER 1st				28.01
28.02	ENTER IN COL 1 THE HOSPITAL BASED SNF FACILITY SPECIFIC RATE (FROM YOUR F.I.) IF YOU HAVE NOT TRANSITIONED TO 100% PPS SNF PAYMENT. IN COL 2 ENTER THE FACILITY CLASSIFICATION URBAN(1) OR RURAL(2). IN COL 3, ENTER THE SNF MSA CODE OR TWO CHARACTER CODE IF A RURAL BASED FACILITY. IN COL 4, ENTER THE SNF CBSA CODE OR TWO CHARACTER CODE IF RURAL BASED FACILITY.				28.02
<p>A NOTICE PUBLISHED IN THE 'FEDERAL REGISTER' VOL. 68, NO. 149 AUGUST 4, 2003 PROVIDED FOR AN INCREASE IN THE RUG PAYMENTS BEGINNING 10/01/2003. CONGRESS EXPECTED THIS INCREASE TO BE USED FOR DIRECT PATIENT CARE AND RELATED EXPENSES. ENTER IN COLUMN 1 THE PERCENTAGE OF TOTAL EXPENSES FOR EACH CATEGORY TO TOTAL SNF REVENUE FROM WORKSHEET G-2, PART I, LINE 6, COLUMN 3. INDICATE IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO IF THE SPENDING REFLECTS INCREASES ASSOCIATED WITH DIRECT PATIENT CARE AND RELATED EXPENSES FOR EACH CATEGORY. (SEE INSTRUCTIONS)</p>					
28.03	STAFFING	0.00	N		28.03
28.04	RECRUITMENT	0.00	N		28.04
28.05	RETENTION OF EMPLOYEES	0.00	N		28.05
28.06	TRAINING	0.00	N		28.06
28.07	OTHER (SPECIFY)				28.07
29	IS THIS A RURAL HOSPITAL WITH A CERTIFIED SNF WHICH HAS FEWER THAN 50 BEDS IN THE AGGREGATE FOR BOTH COMPONENTS, USING THE SWING BED OPTIONAL METHOD OF REIMBURSEMENT?	YES			29
30	DOES THIS HOSPITAL QUALIFY AS A RURAL PRIMARY CARE HOSPITAL (RPCH)/CRITICAL ACCESS HOSPITAL (CAH)? SEE 42 CFR 485.606ff.	YES			30
30.01	IF SO, IS THIS THE INITIAL 12 MONTH PERIOD FOR THE FACILITY OPERATED AS A RPCH/CAH? SEE 42 CFR 413.70.	NO			30.01
30.02	IF THIS FACILITY QUALIFIES AS AN RPCH/CAH, HAS IT ELECTED THE ALL-INCLUSIVE METHOD OF PAYMENT FOR OUTPATIENT SERVICES?	NO			30.02
30.03	IF THIS FACILITY QUALIFIES AS A CAH, IS IT ELIGIBLE FOR COST REIMBURSEMENT FOR AMBULANCE SERVICES? IF YES, ENTER IN COLUMN 2 THE DATE OF ELIGIBILITY DETERMINATION (DATE MUST BE ON OR AFTER 12/21/2000)	NO			30.03
30.04	IF THIS FACILITY QUALIFIES AS A CAH, IS IT ELIGIBLE FOR COST REIMBURSEMENT FOR I&R TRAINING PROGRAMS? ENTER 'Y' FOR YES AND 'N' FOR NO. IF YES, THE GME ELIMINATION WOULD NOT BE ON WORKSHEET B, PART I, COLUMN 26 AND THE PROGRAM WOULD BE COST REIMBURSED. IF YES COMPLETE WORKSHEET D-2, PART II.	NO			30.04
31	IS THIS A RURAL HOSPITAL QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c).	NO			31
MISCELLANEOUS COST REPORTING INFORMATION					
32	IS THIS AN ALL-INCLUSIVE RATE PROVIDER? IF YES, ENTER THE METHOD USED (A, B, OR E ONLY) IN COLUMN 2.	NO			32
33	IS THIS A NEW HOSPITAL UNDER 42 CFR 412.300 PPS CAPITAL? ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 1. IF YES, FOR COST REPORTING PERIODS BEGINNING ON OR AFTER OCTOBER 1, 2002, DO YOU ELECT TO BE REIMBURSED AT 100% FEDERAL CAPITAL PAYMENT. ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 2.	NO			33
34	IS THIS A NEW HOSPITAL UNDER 42 CFR 413.40(f)(1)(i) TEFRA?	NO			34
35	HAVE YOU ESTABLISHED A NEW SUBPROVIDER I (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)?	NO			35
<p style="text-align: right;">V XVIII XIX</p> <p style="text-align: right;">1 2 3</p>					
PROSPECTIVE PAYMENT SYSTEM (PPS) - CAPITAL					
36	DO YOU ELECT FULLY PROSPECTIVE PAYMENT METHODOLOGY FOR CAPITAL COSTS?	NO	NO	NO	36
36.01	DOES YOUR FACILITY QUALIFY AND RECEIVE PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE WITH 42CFR412.320?	NO	NO	NO	36.01
37	DO YOU ELECT HOLD HARMLESS PAYMENT METHODOLOGY FOR CAPITAL COSTS?	NO	NO	NO	37
37.01	IF YOU ARE A HOLD HARMLESS PROVIDER, ARE YOU FILING ON THE BASIS OF 100% OF FEDERAL RATE?	NO	NO	NO	37.01

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
 (CONTINUED)

TITLE XIX INPATIENT HOSPITAL SERVICES

38	DO YOU HAVE TITLE XIX INPATIENT HOSPITAL SERVICES?	YES	38
38.01	IS THIS HOSPITAL REIMBURSED FOR TITLE XIX THROUGH THE COST REPORT EITHER IN FULL OR IN PART?	NO	38.01
38.02	DOES THE TITLE XIX PROGRAM REDUCE CAPITAL FOLLOWING THE MEDICARE METHODOLOGY?	NO	38.02
38.03	ARE TITLE XIX NF PATIENTS OCCUPYING TITLE XVIII SNF BEDS (DUAL CERTIFICATION)?	NO	38.03
38.04	DO YOU OPERATE AN ICF/MR FACILITY FOR PURPOSES OF TITLE XIX?	NO	38.04
40	ARE THERE ANY RELATED ORGANIZATION OR HOME OFFICE COSTS AS DEFINED IN CMS PUB. 15-I, CHAPTER 10? IF YES, AND THERE ARE HOME OFFICE COSTS, ENTER IN COLUMN 2 THE HOME OFFICE PROVIDER NUMBER. (SEE INSTRUCTIONS) IF THIS FACILITY IS PART OF A CHAIN ORGANIZATION, ENTER THE NAME AND ADDRESS OF THE HOME OFFICE.	NO	40
40.01	NAME:	FI/CONTRACTOR'S NAME:	FI/CONTRACTOR'S NUMBER:
40.02	STREET:		P.O. BOX:
40.03	CITY:		STATE: ZIP CODE:
41	ARE PROVIDER BASED PHYSICIANS' COSTS INCLUDED IN WORKSHEET A?	YES	41
42	ARE PHYSICAL THERAPY SERVICES PROVIDED BY OUTSIDE SUPPLIERS?	NO	42
42.01	ARE OCCUPATIONAL THERAPY SERVICES PROVIDED BY OUTSIDE SUPPLIERS?	NO	42.01
42.02	ARE SPEECH PATHOLOGY SERVICES PROVIDED BY OUTSIDE SUPPLIERS?	NO	42.02
43	ARE RESPIRATORY THERAPY SERVICES PROVIDED BY OUTSIDE PROVIDERS?	NO	43
44	IF YOU ARE CLAIMING COST FOR RENAL SERVICES ON WORKSHEET A, ARE THEY INPAT SERVICES ONLY?	NO	44
45	HAVE YOU CHANGED YOUR COST ALLOCATION METHODOLOGY FROM THE PREVIOUSLY FILE COST REPORT? SEE CMS PUB. 15-II, SECTION 3617. IF YES, ENTER THE APPROVAL DATE (mm/dd/yyyy) IN COLUMN 2.	NO	45
45.01	WAS THERE A CHANGE IN THE STATISTICAL BASIS?		45.01
45.02	WAS THERE A CHANGE IN THE ORDER OF ALLOCATION?		45.02
45.03	WAS THERE A CHANGE TO THE SIMPLIFIED COST FINDING METHOD?		45.03
46	IF YOU ARE PARTICIPATING IN THE NHCMP DEMONSTRATION PROJECT (MUST HAVE A HOSPITAL-BASED SNF) DURING THIS COST REPORTING PERIOD, ENTER THE PHASE.		46

IF THIS FACILITY CONTAINS A PROVIDER THAT QUALIFIES FOR AN EXEMPTION FROM THE APPLICATION OF THE LOWER OF COST OR CHARGES, ENTER A 'Y' FOR EACH COMPONENT AND TYPE OF SERVICE THAT QUALIFIES FOR THE EXEMPTION; ENTER 'N' IF NOT EXEMPT (SEE 42 CFR 413.13).

	PART A	PART B	OUTPATIENT ASC	OUTPATIENT RADIOLOGY	OUTPATIENT DIAGNOSTIC				
	1	2	3	4	5				
47	HOSPITAL	N	N	N	N	47			
48	SUBPROVIDER I	N	N	N	N	48			
49	SKILLED NURSING FACILITY	N	N			49			
50	HOME HEALTH AGENCY	N	N			50			
52	DOES THIS HOSPITAL CLAIM EXPENDITURES FOR EXTRAORDINARY CIRCUMSTANCES IN ACCORDANCE WITH 42 CFR 412.348(e)?				NO	52			
52.01	IF YOU ARE A FULLY PROSPECTIVE OR HOLD HARMLESS PROVIDER ARE YOU ELIGIBLE FOR THE SPECIAL EXCEPTION PAYMENT PURSUANT TO 42 CFR 412.348(g)? IF YES, COMPLETE L, PART IV.				NO	52.01			
53	IF THIS IS A MEDICARE DEPENDENT HOSPITAL (MDH), ENTER THE NUMBER OF PERIODS MDH STATUS IN EFFECT. ENTER BEGINNING AND ENDING DATES OF MDH STATUS ON LINE 53.01. SUBSCRIPT LINE 53.01 FOR NUMBER OF PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.					53			
53.01	MDH PERIOD:	BEGINNING:		ENDING:		53.01			
54	LIST AMOUNTS OF MALPRACTICE PREMIUMS AND PAID LOSSES: PREMIUMS: 35509 PAID LOSSES: AND/OR SELF INSURANCE:					54			
54.01	ARE MALPRACTICE PREMIUMS AND PAID LOSSES REPORTED IN OTHER THAN THE ADMINISTRATIVE AND GENERAL COST CENTER? IF YES, SUBMIT SUPPORTING SCHEDULE LISTING COST CENTERS AND AMOUNTS CONTAINED THEREIN.				NO	54.01			
55	DOES YOUR FACILITY QUALIFY FOR ADDITIONAL PROSPECTIVE PAYMENT IN ACCORDANCE WITH 42 CFR 412.107. ENTER 'Y' FOR YES AND 'N' FOR NO.				NO	55			
56	ARE YOU CLAIMING AMBULANCE COSTS? IF YES, ENTER IN COL 2 THE PAYMENT LIMIT PROVIDED FROM YOUR FISCAL INTERMEDIARY. IF THIS IS FIRST YEAR OF OPERATIONS, NO ENTRY IS REQUIRED IN COL 2. IF COL 1 IS 'Y', ENTER 'Y' OR 'N' IN COL 3 WHETHER THIS IS YOUR FIRST YEAR OF OPERATIONS FOR RENDERING AMBULANCE SERVICES. ENTER IN COL 4, IF APPLICABLE, THE FEE SCHEDULES AMOUNTS FOR THE PERIOD BEGINNING ON OR AFTER 4/1/2002.			DATE	Y/N	LIMIT	Y/N	FEE\$	
				0	1	2	3	4	
56				/ /	NO	0.00	NO		56
57	ARE YOU CLAIMING NURSING AND ALLIED HEALTH COSTS?					NO			57
58	ARE YOU AN INPATIENT REHABILITATION FACILITY (IRF), OR DO YOU CONTAIN AN IRF SUBPROVIDER? ENTER IN COLUMN 1 'Y' FOR YES AND 'N' FOR NO. IF YES HAVE YOU MADE THE ELECTION FOR 100% PPS REIMBURSEMENT? ENTER IN COLUMN 2 'Y' FOR YES AND 'N' FOR NO. THIS OPTION IS ONLY AVAILABLE FOR COST REPORTING PERIODS BEGINNING ON OR AFTER 1/1/2002 AND BEFORE 10/1/2002.					NO			58
58.01	IF LINE 58 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 IN COLUMN 1 'Y' FOR YES OR 'N' FOR NO. IS THE FACILITY TRAINING RESIDENTS IN A NEW TEACHING PROGRAM IN ACCORDANCE WITH FR VOL 70, NO 156 DATED AUGUST 15, 2005 PAGE 47929? 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 INSTRUCTIONS)								58.01
59	ARE YOU A LONG TERM CARE HOSPITAL (LTCH), OR DO YOU CONTAIN A LTCH SUBPROVIDER? ENTER IN COLUMN 1 'Y' FOR YES AND 'N' FOR NO. IF YES HAVE YOU MADE THE ELECTION FOR 100% PPS REIMBURSEMENT? ENTER IN COLUMN 2 'Y' FOR YES AND 'N' FOR NO. (SEE INSTRUCTIONS)					NO			59

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
(CONTINUED)

60	ARE YOU AN INPATIENT PSYCHIATRIC FACILITY (IPF), OR DO YOU CONTAIN AN IPF SUBPROVIDER? ENTER IN COLUMN 1 'Y' FOR YES AND 'N' FOR NO. IF YES, IS THE IPF OR IPF SUBPROVIDER A NEW FACILITY? ENTER IN COLUMN 2 'Y' FOR YES AND 'N' FOR NO. (SEE INSTRUCTIONS)	NO						60
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.)							60.01
MULTICAMPUS								
61	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.	NO						61
	COUNTY:		STATE:	ZIP CODE	CBSA		FTE/ CAMPUS	
	1		2	3	4		5	
SETTLEMENT DATA								
63	WAS THE COST REPORT FILED USING THE PS&R (EITHER IN ITS ENTIRETY OR FOR TOTAL CHARGES AND DAYS ONLY)? ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 1. IF COLUMN 1 IS 'Y', ENTER THE 'PAID THROUGH' DATE OF THE PS&R IN COLUMN 2 (mm/dd/yyyy)	NO						63

HOSPITAL AND HEALTH CARE COMPLEX STATISTICAL DATA

WORKSHEET S-3
 PART I
 (CONTINUED)

COMPONENT	-----I/P DAYS / O/P VISITS / TRIPS-----				---INTERNS & RES FTES---			--FULL TIME EQUIV--	
	OBS.		OBS.		LESS I&R			EMPLOYEES ON PAYROLL	NONPAID WORKERS
	BEDS NOT ADMITTED	TOTAL ALL PATIENTS	BEDS ADMITTED	BEDS NOT ADMITTED	TOTAL	REPL NON- PHYS ANES	NET		
5.02	6	6.01	6.02	7	8	9	10	11	
1 HOSPITAL ADULTS & PEDS, EXCL. SWING BED, OBSERV & HOSPICE DAYS		1543							1
2 HMO XIX									2
3 HOSPITAL ADULTS & PEDS - SWING BED SNF		34							3
4 HOSPITAL ADULTS & PEDS - SWING BED NF									4
5 TOTAL ADULTS & PEDS EXCL OBSERVATION BEDS		1577							5
6 INTENSIVE CARE UNIT		40							6
7 CORONARY CARE UNIT									7
8 BURN INTENSIVE CARE UNIT									8
9 SURGICAL INTENSIVE CARE UNIT									9
10 OTHER SPECIAL CARE (SPECIFY)									10
11 NURSERY									11
12 TOTAL HOSPITAL		1617						127.60	12
13 RPCH VISITS									13
14 SUBPROVIDER I									14
15 SKILLED NURSING FACILITY									15
16 NURSING FACILITY									16
17 OTHER LONG TERM CARE									17
18 HOME HEALTH AGENCY		4553						9.27	18
20 ASC (DISTINCT PART)									20
21 HOSPICE (DISTINCT PART)									21
23 O/P REHAB PROVIDER									23
24 RHC I									24
25 TOTAL								136.87	25
26 OBSERVATION BED DAYS		183	16	167					26
27 AMBULANCE TRIPS									27
28 EMPLOYEE DISCOUNT DAYS		11							28

HOSPITAL AND HEALTH CARE COMPLEX STATISTICAL DATA

WORKSHEET S-3
 PART I
 (CONTINUED)

-----DISCHARGES-----					
COMPONENT	TITLE V 12	TITLE XVIII 13	TITLE XIX 14	TOTAL ALL PATIENTS 15	
1	HOSPITAL ADULTS & PEDS, EXCL. SWING BED, OBSERV & HOSPICE DAYS		41	550	1
2	HMO XIX				2
3	HOSPITAL ADULTS & PEDS - SWING BED SNF				3
4	HOSPITAL ADULTS & PEDS - SWING BED NF				4
5	TOTAL ADULTS & PEDS EXCL OBSERVATION BEDS				5
6	INTENSIVE CARE UNIT				6
7	CORONARY CARE UNIT				7
8	BURN INTENSIVE CARE UNIT				8
9	SURGICAL INTENSIVE CARE UNIT				9
10	OTHER SPECIAL CARE (SPECIFY)				10
11	NURSERY				11
12	TOTAL HOSPITAL	424	41	550	12
13	RPCH VISITS				13
14	SUBPROVIDER I				14
15	SKILLED NURSING FACILITY				15
16	NURSING FACILITY				16
17	OTHER LONG TERM CARE				17
18	HOME HEALTH AGENCY				18
20	ASC (DISTINCT PART)				20
21	HOSPICE (DISTINCT PART)				21
23	O/P REHAB PROVIDER				23
24	RHC I				24
25	TOTAL				25
26	OBSERVATION BED DAYS				26
27	AMBULANCE TRIPS				27
28	EMPLOYEE DISCOUNT DAYS				28

HOSPITAL WAGE INDEX INFORMATION

PART II - WAGE DATA		AMOUNT	RECLASS. OF SALARIES FROM WKST. A-6	ADJUSTED SALARIES (COL.1 + COL.2)	PAID HOURS RELATED TO SALARY IN COL.3	AVERAGE HOURLY WAGE (COL.3 / COL.4)	DATA SOURCE	WORKSHEET S-3 PART II
		1	2	3	4	5	6	
1	SALARIES							1
1	TOTAL SALARIES	5823151						2
2	NON-PHYSICIAN ANESTHETIST PART A							3
3	NON-PHYSICIAN ANESTHETIST PART B							4
4	PHYSICIAN - PART A							4.01
4.01	TEACHING PHYSICIAN SALARIES							5
5	PHYSICIAN - PART B							5.01
5.01	NON-PHYSICIAN - PART B							6
6	INTERNS & RESIDENTS (IN APPR PGM)							6.01
6.01	CONTRACT SERVICES, I&R							7
7	HOME OFFICE PERSONNEL							8
8	SNF							8.01
8.01	EXCLUDED AREA SALARIES	1524406	29937					
	OTHER WAGES & RELATED COSTS							9
9	CONTRACT LABOR							9.01
9.01	PHARMACY SERVICES UNDER CONTRACT							9.02
9.02	LABORATORY SERVICES UNDER CONTRACT							9.03
9.03	MANAGEMENT AND ADMINISTRATIVE SERVICES'							10
10	CONTRACT LABOR: PHYSICIAN PART A							10.01
10.01	TEACHING PHYSICIAN UNDER CONTRACT							11
11	HOME OFFICE SALARIES & WAGE REL COSTS							12
12	HOME OFFICE: PHYSICIAN PART A							12.01
12.01	TEACHING PHYSICIAN SALARIES							
	WAGE-RELATED COSTS							13
13	WAGE RELATED COSTS (CORE)						CMS 339	14
14	WAGE RELATED COSTS (OTHER)						CMS 339	15
15	EXCLUDED AREAS						CMS 339	16
16	NON-PHYSICIAN ANESTHETIST PART A						CMS 339	17
17	NON-PHYSICIAN ANESTHETIST PART B						CMS 339	18
18	PHYSICIAN PART A						CMS 339	18.01
18.01	PART A TEACHING PHYSICIANS						CMS 339	19
19	PHYSICIAN PART B						CMS 339	19.01
19.01	WAGE RELATED COSTS (RHC/FQHC)							20
20	INTERNS & RESIDENTS (IN APPR PGM)						CMS 339	21
	OVERHEAD COSTS - DIRECT SALARIES							22
21	EMPLOYEE BENEFITS							22
22	ADMINISTRATIVE & GENERAL	756558	35526					22.01
22.01	ADMINISTRATIVE & GENERAL UNDER CONTACT							23
23	MAINTENANCE & REPAIRS							24
24	OPERATION OF PLANT	137181						25
25	LAUNDRY & LINEN SERVICE							26
26	HOUSEKEEPING	106323						26.01
26.01	HOUSEKEEPING UNDER CONTRACT							27
27	DIETARY	122629	-103063					27.01
27.01	DIETARY UNDER CONTRACT							28
28	CAFETERIA		37600					29
29	MAINTENANCE OF PERSONNEL							30
30	NURSING ADMINISTRATION	224202						31
31	CENTRAL SERVICES AND SUPPLY	11377						32
32	PHARMACY							33
33	MEDICAL RECORDS & MEDICAL RECORDS LIBR	140976						34
34	SOCIAL SERVICE	28625						35
35	OTHER GENERAL SERVICE							

HOSPITAL WAGE INDEX INFORMATION

PART III - HOSPITAL WAGE INDEX SUMMARY		AMOUNT	RECLASS. OF SALARIES FROM WKST. A-6	ADJUSTED SALARIES (COL.1 + COL.2)	PAID HOURS RELATED TO SALARY IN COL.3	AVERAGE HOURLY WAGE (COL.3 / COL.4)	DATA SOURCE	WORKSHEET S-3 PART III
		1	2	3	4	5	6	
1	NET SALARIES	5823151		5823151				1
2	EXCLUDED AREA SALARIES	1524406	29937	1554343				2
3	SUBTOTAL SALARIES (LINE 1 MINUS LINE 2)	4298745	-29937	4268808				3
4	SUBTOTAL OTHER WAGES & REL COSTS							4
5	SUBTOTAL WAGE-RELATED COSTS							5
6	TOTAL (SUM OF LINES 3 THRU 5)	4298745	-29937	4268808				6
7	NET SALARIES							7
8	EXCLUDED AREA SALARIES							8
9	SUBTOTAL SALARIES (LINE 7 MINUS LINE 8)							9
10	SUBTOTAL OTHER WAGES & REL COSTS							10
11	SUBTOTAL WAGE-RELATED COSTS							11
12	TOTAL (SUM OF LINES 9 THRU 11)							12
13	TOTAL OVERHEAD COSTS	1527871	-29937	1497934				13

HOSPITAL-BASED HOME HEALTH AGENCY STATISTICAL DATA

HHA NO.: 14-7299

WORKSHEET S-4

HOME HEALTH AGENCY STATISTICAL DATA

COUNTY: CHRISTIAN

DESCRIPTION	TITLE V 1	TITLE XVIII 2	TITLE XIX 3	OTHER 4	TOTAL 5	
1 HOME HEALTH AIDE HOURS		406	57	91	554	1
2 UNDUPLICATED CENSUS COUNT		238.00		50.00	288.00	2

HOME HEALTH AGENCY - NUMBER OF EMPLOYEES (FULL TIME EQUIVALENT)

ENTER THE NUMBER OF HOURS IN YOUR NORMAL WORK WEEK:	STAFF 1	CONTRACT 2	TOTAL 3	
40.00				
3 ADMINISTRATOR AND ASSISTANT ADMINISTRATOR(S)				3
4 DIRECTORS AND ASSISTANT DIRECTOR(S)				4
5 OTHER ADMINISTRATIVE PERSONNEL		1.28	1.28	5
6 DIRECT NURSING SERVICE		4.90	4.90	6
7 NURSING SUPERVISOR		.44	.44	7
8 PHYSICAL THERAPY SERVICE		1.89	1.89	8
9 PHYSICAL THERAPY SUPERVISOR				9
10 OCCUPATIONAL THERAPY SERVICE				10
11 OCCUPATIONAL THERAPY SUPERVISOR				11
12 SPEECH PATHOLOGY SERVICE				12
13 SPEECH PATHOLOGY SUPERVISOR				13
14 MEDICAL SOCIAL SERVICE				14
15 MEDICAL SOCIAL SERVICE SUPERVISOR				15
16 HOME HEALTH AIDE		.21	.21	16
17 HOME HEALTH AIDE SUPERVISOR				17
18 OTHER (SPECIFY)				18

HOME HEALTH AGENCY MSA CODES

19 HOW MANY MSAs IN COLUMN 1 OR CBSAs IN COLUMN 1.01 DID YOU PROVIDE SERVICES TO DURING THIS COST REPORTING PERIOD	1	1.01	1	19
20 LIST THOSE MSA CODE(S) IN COLUMN 1 AND CBSA CODE(S) IN COLUMN 1.01 SERVICED DURING THIS COST REPORTING PERIOD (LINE 20 CONTAINS THE FIRST CODE)			99914	20

HOSPITAL-BASED HOME HEALTH AGENCY STATISTICAL DATA

HHA NO.: 14-7299

WORKSHEET S-4
 (CONTINUED)

PPS ACTIVITY DATA - APPLICABLE FOR SERVICES RENDERED ON OR AFTER OCTOBER 1, 2000

		FULL EPISODES		LUPA	PEP ONLY	SCIC	SCIC ONLY	TOTAL	
		WITHOUT	WITH	EPISODES	EPISODES	WITHIN	EPISODES		
		1	2	3	4	A PEP	6	7	
21	SKILLED NURSING VISITS	1187		114	17			1318	21
22	SKILLED NURSING VISIT CHARGES	162367		15583	2329			180279	22
23	PHYSICAL THERAPY VISITS	1334		7	6			1347	23
24	PHYSICAL THERAPY VISIT CHARGES	182345		938	822			184105	24
25	OCCUPATIONAL THERAPY VISITS	23						23	25
26	OCCUPATIONAL THERAPY VISIT CHARGES	3404						3404	26
27	SPEECH PATHOLOGY VISITS	11						11	27
28	SPEECH PATHOLOGY VISIT CHARGES	1628						1628	28
29	MEDICAL SOCIAL SERVICE VISITS								29
30	MEDICAL SOCIAL SERVICE VISIT CHARGES								30
31	HOME HEALTH AIDE VISITS	67						67	31
32	HOME HEALTH AIDE VISIT CHARGES	5492						5492	32
33	TOTAL VISITS	2622		121	23			2766	33
34	OTHER CHARGES								34
35	TOTAL CHARGES	355236		16521	3151			374908	35
36	TOTAL NUMBER OF EPISODES	198		46	2			246	36
37	TOTAL NUMBER OF OUTLIER EPISODES								37
38	TOTAL MEDICAL SUPPLY CHARGES	9356		2365	78			11799	38

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

COST CENTER		SALARIES 1	OTHER 2	TOTAL 3	RECLASSI- FICATIONS 4	RECLASS. TRIAL BALANCE 5	ADJUST- MENTS 6	NET EXP FOR ALLOCATION 7	
GENERAL SERVICE COST CENTERS									
1	0100 OLD CAP REL COSTS-BLDG & FIXT								1
2	0200 OLD CAP REL COSTS-MVBLE EQUIP								2
3	0300 NEW CAP REL COSTS-BLDG & FIXT		176648	176648		176648	-30551	146097	3
4	0400 NEW CAP REL COSTS-MVBLE EQUIP		408104	408104	41014	449118	14370	463488	4
5	0500 EMPLOYEE BENEFITS		1806926	1806926	-63659	1743267	-393078	1350189	5
6.01	0610 COMMUNICATIONS		41593	41593		41593		41593	6.01
6.02	0620 INFORMATION SYSTEMS	48924		48924		48924		48924	6.02
6.05	0650 ADMITTING/BUSINESS OFFICE	227926	1801324	2029250	-978	2028272	-1397501	630771	6.05
6.06	0660 ADMIN & GENERAL	479708	740708	1220416	59313	1279729	-226218	1053511	6.06
7	0700 MAINTENANCE & REPAIRS								7
8	0800 OPERATION OF PLANT	137181	320975	458156		458156	-1447	456709	8
9	0900 LAUNDRY & LINEN SERVICE								9
10	1000 HOUSEKEEPING	106323	76606	182929		182929		182929	10
11	1100 DIETARY	122629	102299	224928	-189040	35888	-10966	24922	11
12	1200 CAFETERIA				68966	68966	-18031	50935	12
13	1300 MAINTENANCE OF PERSONNEL								13
14	1400 NURSING ADMINISTRATION	224202	10779	234981		234981		234981	14
15	1500 CENTRAL SERVICES & SUPPLY	11377	10404	21781	-10174	11607		11607	15
16	1600 PHARMACY								16
17	1700 MEDICAL RECORDS & LIBRARY	140976	34126	175102		175102	-60870	114232	17
18	1800 SOCIAL SERVICE	28625	976	29601		29601		29601	18
20	2000 NONPHYSICIAN ANESTHETISTS				291869	291869	-291869		20
21	2100 NURSING SCHOOL								21
22	2200 I&R SERVICES-SALARY & FRINGES A								22
23	2300 I&R SERVICES-OTHER PRGM COSTS A								23
24	2400 PARAMED ED PRGM-(SPECIFY)								24
INPATIENT ROUTINE SERV COST CENTERS									
25	2500 ADULTS & PEDIATRICS	560562	46762	607324		607324		607324	25
26	2600 INTENSIVE CARE UNIT	36248	4977	41225		41225		41225	26
ANCILLARY SERVICE COST CENTERS									
37	3700 OPERATING ROOM	66679	114156	180835	-10000	170835		170835	37
40	4000 ANESTHESIOLOGY	228210	8609	236819	-228210	8609		8609	40
41	4100 RADIOLOGY-DIAGNOSTIC	303863	700566	1004429		1004429		1004429	41
44	4400 LABORATORY	444567	560526	1005093		1005093	-4575	1000518	44
46.30	4650 BLOOD CLOTTING FACTORS ADMIN CO								46.30
49	4900 RESPIRATORY THERAPY	284475	113732	398207		398207	-56524	341683	49
50	5000 PHYSICAL THERAPY	273147	92810	365957		365957	-1244	364713	50
55	5500 MEDICAL SUPPLIES CHARGED TO PAT				17806	17806		17806	55
56	5600 DRUGS CHARGED TO PATIENTS	29733	1279909	1309642	-8837	1300805		1300805	56
OUTPATIENT SERVICE COST CENTERS									
61	6100 EMERGENCY	543390	1044402	1587792		1587792	-564555	1023237	61
62	6200 OBSERVATION BEDS (NON-DISTINCT								62
63.50	6310 RHC								63.50
63.60	6320 FQHC								63.60
OTHER REIMBURSABLE COST CENTERS									
69.10	6910 CMHC								69.10
69.20	6920 OUTPATIENT PHYSICAL THERAPY								69.20
69.30	6930 OUTPATIENT OCCUPATIONAL THERAPY								69.30
69.40	6940 OUTPATIENT SPEECH PATHOLOGY								69.40
71	7100 HOME HEALTH AGENCY	397694	79452	477146	-11332	465814	-6425	459389	71
SPECIAL PURPOSE COST CENTERS									
85.01	8510 PANCREAS ACQUISITION								85.01
85.02	8520 INTESTINAL ACQUISITION								85.02
85.03	8530 ISLET CELL ACQUISITION								85.03
88	8800 INTEREST EXPENSE		6293	6293		6293	-6293		88
93	9300 HOSPICE	135311	81654	216965	-1700	215265	-175	215090	93
95	SUBTOTALS	4831750	9665316	14497066	-44962	14452104	-3055952	11396152	95
NONREIMBURSABLE COST CENTERS									
96	9600 GIFT, FLOWER, COFFEE SHOP & CAN								96
98	9800 PHYSICIANS' PRIVATE OFFICES	991401	191182	1182583	-9949	1172634	-626	1172008	98
100	7950 NONALLOWABLE MEALS				54911	54911		54911	100
101	TOTAL	5823151	9856498	15679649		15679649	-3056578	12623071	101

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	INCREASE				
		COST CENTER	LINE #	SALARY		OTHER
	1	2	3	4	5	
1 EQUIPMENT RENTALS	A	NEW CAP REL COSTS-MVBLE EQUIP	4		41014	1
2 EQUIPMENT RENTALS	A					2
3 EQUIPMENT RENTALS	A					3
4 EQUIPMENT RENTALS	A					4
5 EQUIPMENT RENTALS	A					5
6 EQUIPMENT RENTALS	A					6
7 EQUIPMENT RENTALS	A					7
8 DIETARY COSTS	B	CAFETERIA	12	37600		31366
9 DIETARY COSTS	B	ADMIN & GENERAL	6.06	35526		29637
10 DIETARY COSTS	B	NONALLOWABLE MEALS	100	29937		24974
11 MEDICAL SUPPLIES	C	MEDICAL SUPPLIES CHARGED TO P	55			10174
12 HOME HEALTH SUPPLIES	D	MEDICAL SUPPLIES CHARGED TO P	55			7632
13 CRNA COSTS	E	NONPHYSICIAN ANESTHETISTS	20	228210		63659
14 CRNA BENEFIT COSTS	E					14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36 TOTAL RECLASSIFICATIONS				331273		208456

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE			WKST A-7 REF. 10
			LINE #	SALARY	OTHER	
1	1	6	7	8	9	
1 EQUIPMENT RENTALS	A	ADMITTING/BUSINESS OFFICE	6.05		978	10 1
2 EQUIPMENT RENTALS	A	ADMIN & GENERAL	6.06		5850	2
3 EQUIPMENT RENTALS	A	OPERATING ROOM	37		10000	3
4 EQUIPMENT RENTALS	A	DRUGS CHARGED TO PATIENTS	56		8837	4
5 EQUIPMENT RENTALS	A	HOME HEALTH AGENCY	71		3700	5
6 EQUIPMENT RENTALS	A	HOSPICE	93		1700	6
7 EQUIPMENT RENTALS	A	PHYSICIANS' PRIVATE OFFICES	98		9949	7
8 DIETARY COSTS	B					8
9 DIETARY COSTS	B					9
10 DIETARY COSTS	B	DIETARY	11	103063	85977	10
11 MEDICAL SUPPLIES	C	CENTRAL SERVICES & SUPPLY	15		10174	11
12 HOME HEALTH SUPPLIES	D	HOME HEALTH AGENCY	71		7632	12
13 CRNA COSTS	E	ANESTHESIOLOGY	40	228210		13
14 CRNA BENEFIT COSTS	E	EMPLOYEE BENEFITS	5		63659	14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36 TOTAL RECLASSIFICATIONS				331273	208456	36

ANALYSIS OF CHANGES DURING COST REPORTING
 PERIOD IN CAPITAL ASSET BALANCES OF HOSPITAL
 AND HOSPITAL HEALTH CARE COMPLEX CERTIFIED
 TO PARTICIPATE IN HEALTH CARE PROGRAMS

WORKSHEET A-7
 PARTS I & II

PART I - ANALYSIS OF CHANGES IN OLD CAPITAL ASSET BALANCES

DESCRIPTION	BEGINNING BALANCES 1	----- ACQUISITIONS -----			DISPOSALS AND RETIREMENTS 5	ENDING BALANCE 6	FULLY DEPRECIATED ASSETS 7	
		PURCHASE 2	DONATION 3	TOTAL 4				
1 LAND								1
2 LAND IMPROVEMENTS								2
3 BUILDINGS AND FIXTURES								3
4 BUILDING IMPROVEMENTS								4
5 FIXED EQUIPMENT								5
6 MOVABLE EQUIPMENT								6
7 SUBTOTAL								7
8 RECONCILING ITEMS								8
9 TOTAL								9

PART II - ANALYSIS OF CHANGES IN NEW CAPITAL ASSET BALANCES

DESCRIPTION	BEGINNING BALANCES 1	----- ACQUISITIONS -----			DISPOSALS AND RETIREMENTS 5	ENDING BALANCE 6	FULLY DEPRECIATED ASSETS 7	
		PURCHASE 2	DONATION 3	TOTAL 4				
1 LAND	11496					11496		1
2 LAND IMPROVEMENTS	118538	40088		40088		158626	3096	2
3 BUILDINGS AND FIXTURES	5422017				91966	5330051	57290	3
4 BUILDING IMPROVEMENTS	275160					275160	126397	4
5 FIXED EQUIPMENT	1646171				375303	1270868		5
6 MOVABLE EQUIPMENT	2612743				176550	2436193	3018629	6
7 SUBTOTAL	10086125	40088		40088	643819	9482394	3205412	7
8 RECONCILING ITEMS	4379				4379			8
9 TOTAL	10081746	40088		40088	639440	9482394	3205412	9

ADJUSTMENTS TO EXPENSES

WORKSHEET A-8

DESCRIPTION	BASIS	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A TO/ FROM WHICH THE AMOUNT IS TO BE ADJUSTED		WKST A-7 REF
			COST CENTER	LINE NO.	
	1	2	3	4	5
1 INVESTMENT INCOME-OLD BLDGS & FIXTURES			OLD CAP REL COSTS-BLDG & FIXT	1	1
2 INVESTMENT INCOME-OLD MOVABLE EQUIPMENT			OLD CAP REL COSTS-MVBLE EQUIP	2	2
3 INVESTMENT INCOME-NEW BLDGS & FIXTURES			NEW CAP REL COSTS-BLDG & FIXT	3	3
4 INVESTMENT INCOME-NEW MOVABLE EQUIPMENT	B	17496	NEW CAP REL COSTS-MVBLE EQUIP	4	10 4
5 INVESTMENT INCOME-OTHER					5
6 TRADE, QUANTITY, AND TIME DISCOUNTS					6
7 REFUNDS AND REBATES OF EXPENSES					7
8 RENTAL OF PROVIDER SPACE BY SUPPLIERS					8
9 TELEPHONE SERVICES (PAY STATIONS EXCL)					9
10 TELEVISION AND RADIO SERVICE					10
11 PARKING LOT					11
12 PROVIDER-BASED PHYSICIAN ADJUSTMENT	WKST				
	A-8-2	-625654			12
13 SALE OF SCRAP, WASTE, ETC.					13
14 RELATED ORGANIZATION TRANSACTIONS	WKST				
	A-8-1				14
15 LAUNDRY AND LINEN SERVICE					15
16 CAFETERIA - EMPLOYEES AND GUESTS	B	-18031	CAFETERIA	12	16
17 RENTAL OF QUARTERS TO EMPLOYEES & OTHERS					17
18 SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS					18
19 SALE OF DRUGS TO OTHER THAN PATIENTS					19
20 SALE OF MEDICAL RECORDS AND ABSTRACTS	B	-60870	MEDICAL RECORDS & LIBRARY	17	20
21 NURSING SCHOOL (TUITION,FEES,BOOKS,ETC.)					21
22 VENDING MACHINES	B	-10231	DIETARY	11	22
23 INCOME FROM IMPOSITION OF INTEREST, FINANCE OR PENALTY CHARGES					23
24 INTEREST EXP ON MEDICARE OVERPAYMENTS & BORROWINGS TO REPAY MEDICARE OVERPAYMENT					24
25 ADJ FOR RESPIRATORY THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST		RESPIRATORY THERAPY	49	25
26 ADJ FOR PHYSICAL THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST		PHYSICAL THERAPY	50	26
27 ADJ FOR HHA PHYSICAL THERAPY COSTS IN EXCESS OF LIMITATION	WKST				
	A-8-3		HOME HEALTH AGENCY	71	27
28 UTIL REVIEW-PHYSICIANS' COMPENSATION			UTILIZATION REVIEW-SNF	89	28
29 DEPRECIATION--OLD BUILDINGS & FIXTURES			OLD CAP REL COSTS-BLDG & FIXT	1	29
30 DEPRECIATION--OLD MOVABLE EQUIPMENT			OLD CAP REL COSTS-MVBLE EQUIP	2	30
31 DEPRECIATION--NEW BUILDINGS & FIXTURES			NEW CAP REL COSTS-BLDG & FIXT	3	31
32 DEPRECIATION--NEW MOVABLE EQUIPMENT			NEW CAP REL COSTS-MVBLE EQUIP	4	32
33 NON-PHYSICIAN ANESTHETIST			NONPHYSICIAN ANESTHETISTS	20	33
34 PHYSICIANS' ASSISTANT					34
35 ADJ FOR OCCUPATIONAL THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST				
	WKST A-8-4				35
36 ADJ FOR SPEECH PATHOLOGY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST				
	WKST A-8-4				36
37 NONALLOWABLE INTEREST EXPENSE	A	-6293	INTEREST EXPENSE	88	37
37.02 MEDICARE INTEREST	B	-23	ADMIN & GENERAL	6.06	37.02
38 INTEREST-PATIENT ACCTS	B	322	ADMITTING/BUSINESS OFFICE	6.05	38
39 ADVERTISING COSTS	A	-493	HOME HEALTH AGENCY	71	39
39.01 ADVERTISING COSTS	A	-175	HOSPICE	93	39.01
39.02 ADVERTISING COSTS	A	-626	PHYSICIANS' PRIVATE OFFICES	98	39.02
39.03 ADVERTISING COSTS	A	-45105	ADMIN & GENERAL	6.06	39.03
40 CRNA SALARIES	A	-228210	NONPHYSICIAN ANESTHETISTS	20	40
40.01 CRNA BENEFITS	A	-63659	NONPHYSICIAN ANESTHETISTS	20	40.01
41 WAGE GARNISHMENT FEES	B	-133	ADMIN & GENERAL	6.06	41
42 PATIENT PHONE COSTS	A	-3126	NEW CAP REL COSTS-MVBLE EQUIP	4	10 42
42.01 PATIENT PHONE COSTS	A	-278	EMPLOYEE BENEFITS	5	42.01
42.02 PATIENT PHONE COSTS	A	-3311	ADMIN & GENERAL	6.06	42.02
42.03 PATIENT PHONE COSTS	A	-1447	OPERATION OF PLANT	8	42.03
43 BAD DEBT EXPENSE	A	-1397823	ADMITTING/BUSINESS OFFICE	6.05	43
44 SELF-INS CASH PAYMENTS TO HOSPITA	A	-392800	EMPLOYEE BENEFITS	5	44
45 MISC OTHER OPERATING REV	B	-18290	ADMIN & GENERAL	6.06	45
45.01 DIET INSTRUCTION	B	-735	DIETARY	11	45.01
45.02 SPORTS MEDICINE	B	-1244	PHYSICAL THERAPY	50	45.02
46 LEASE REVENUE-BUILDINGS	B	-30551	NEW CAP REL COSTS-BLDG & FIXT	3	10 46
47 HHA CARE CALL	B	-5932	HOME HEALTH AGENCY	71	47
48 MEDICAID TAX	A	-159450	ADMIN & GENERAL	6.06	48
49 REALIZED GAIN/LOSS ON INVESTMENT	B	94	ADMIN & GENERAL	6.06	49
50 TOTAL		-3056578			50

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS

WORKSHEET A-8-1

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 (INCL IN WKST A, COL 5)	NET ADJ- USTMENTS	WKST A-7 REF
1	2	3	4	5	6	7
1						1
2						2
3						3
4						4
5	TOTALS					5

B. INTERRELATIONSHIP OF 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.

THE INFORMATION IS USED BY THE HEALTH CARE FINANCING ADMINISTRATION 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 XVIII.

SYMBOL (1)	NAME	----- RELATED ORGANIZATION(S) AND/OR HOME OFFICE -----				
		PERCENT OF OWNERSHIP	NAME	PERCENT OF OWNERSHIP	TYPE OF BUSINESS	
1	2	3	4	5	6	
1						1
2						2
3						3
4						4
5						5

- (1) USE THE FOLLOWING SYMBOLS TO INDICATE THE 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:

PROVIDER NO. 14-1341 PANA COMMUNITY HOSPITAL
 PERIOD FROM 01/01/2008 TO 12/31/2008

KPMG LLP COMPU-MAX MICRO SYSTEM
 IN LIEU OF FORM CMS-2552-96 (9/96)

VERSION: 2009.01
 05/20/2009 11:08

PROVIDER-BASED PHYSICIAN ADJUSTMENTS

WORKSHEET A-8-2

WKST	A	COST CENTER/ PHYSICIAN IDENTIFIER	TOTAL REMUNERA- TION INCL FRINGES	PROFES- SIONAL COMPONENT	PROVIDER COMPONENT	RCE AMOUNT	PHYSICIAN/ PROVIDER COMPONENT HOURS	UNAD- JUSTED RCE LIMIT	PERCENT OF UNAD- JUSTED RCE LIMIT
LINE NO.	1	2	3	4	5	6	7	8	9
1	44	LABORATORY		12500	4575	7925			
2	49	RESPIRATORY THERAPY		56524	56524				
3	61	EMERGENCY		971528	564555	406973			
101		TOTAL		1040552	625654	414898			

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	NET EXP FOR COST ALLOCATION 0	NEW CAP BLDGS & FIXTURES 3	NEW CAP MOVABLE EQUIPMENT 4	EMPLOYEE BENEFITS 5	COMMUNI- CATIONS 6.01	INFOR- MATION SYSTEMS 6.02	ADMITTING/ BUSINESS OFFICE 6.05	SUBTOTAL 5A	
GENERAL SERVICE COST CENTERS									
1 OLD CAP REL COSTS-BLDG & FIXT									1
2 OLD CAP REL COSTS-MVBLE EQUIP									2
3 NEW CAP REL COSTS-BLDG & FIXT	146097	146097							3
4 NEW CAP REL COSTS-MVBLE EQUIP	463488		463488						4
5 EMPLOYEE BENEFITS	1350189			1350189					5
6.01 COMMUNICATIONS	41593	120	8288		50001				6.01
6.02 INFORMATION SYSTEMS	48924	1059	25682	11806		87471			6.02
6.05 ADMITTING/BUSINESS OFFICE	630771	3465	13012	55004	4000	9456	715708		6.05
6.06 ADMIN & GENERAL	1053511	12463	15095	124338	5714	20097		1231218	6.06
7 MAINTENANCE & REPAIRS									7
8 OPERATION OF PLANT	456709	40294	124906	33105	857	1182		657053	8
9 LAUNDRY & LINEN SERVICE									9
10 HOUSEKEEPING	182929	2522	155	25658	286			211550	10
11 DIETARY	24922	4092	2609	4722	571	2364		39280	11
12 CAFETERIA	50935	913	649	9074				61571	12
13 MAINTENANCE OF PERSONNEL									13
14 NURSING ADMINISTRATION	234981	1210	210	54105	1143	2364		294013	14
15 CENTRAL SERVICES & SUPPLY	11607	1526	133	2746				16012	15
16 PHARMACY									16
17 MEDICAL RECORDS & LIBRARY	114232	1250	6435	34021	2857	5910		164705	17
18 SOCIAL SERVICE	29601	338	743	6908	286	1182		39058	18
20 NONPHYSICIAN ANESTHETISTS									20
21 NURSING SCHOOL									21
22 I&R SERVICES-SALARY & FRINGES A									22
23 I&R SERVICES-OTHER PRGM COSTS A									23
24 PARAMED ED PRGM-(SPECIFY)									24
INPATIENT ROUTINE SERV COST CENTERS									
25 ADULTS & PEDIATRICS	607324	16366	5090	135277	9430	1182	42325	816994	25
26 INTENSIVE CARE UNIT	41225	1067	3552	8747	571		1637	56799	26
ANCILLARY SERVICE COST CENTERS									
37 OPERATING ROOM	170835	9166	31611	16091	2571	1182	18568	250024	37
40 ANESTHESIOLOGY	8609		1618		286		7011	17524	40
41 RADIOLOGY-DIAGNOSTIC	1004429	7904	107747	73329	4286	3546	198703	1399944	41
44 LABORATORY	1000518	2143	9127	107284	1714	8274	142866	1271926	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO									46.30
49 RESPIRATORY THERAPY	341683	6120	16309	68650	2857	3546	49698	488863	49
50 PHYSICAL THERAPY	364713	4783	3273	65917	857	2364	31362	473269	50
55 MEDICAL SUPPLIES CHARGED TO PAT	17806				286		4183	22275	55
56 DRUGS CHARGED TO PATIENTS	1300805	1084	8681	7175	857	2364	86914	1407880	56
OUTPATIENT SERVICE COST CENTERS									
61 EMERGENCY	1023237	6920	14104	131132	4286	2364	105947	1287990	61
62 OBSERVATION BEDS (NON-DISTINCT									62
63.50 RHC									63.50
63.60 FQHC									63.60
OTHER REIMBURSABLE COST CENTERS									
69.10 CMHC									69.10
69.20 OUTPATIENT PHYSICAL THERAPY									69.20
69.30 OUTPATIENT OCCUPATIONAL THERAPY									69.30
69.40 OUTPATIENT SPEECH PATHOLOGY									69.40
71 HOME HEALTH AGENCY	459389	4273	2026	95973	2571	9456	15625	589313	71
SPECIAL PURPOSE COST CENTERS									
85.01 PANCREAS ACQUISITION									85.01
85.02 INTESTINAL ACQUISITION									85.02
85.03 ISLET CELL ACQUISITION									85.03
93 HOSPICE	215090		1287	32654	286		10869	260186	93
95 SUBTOTALS	11396152	129078	402342	1103716	46572	76833	715708	11057447	95
NONREIMBURSABLE COST CENTERS									
96 GIFT, FLOWER, COFFEE SHOP & CAN		249	2699					2948	96
98 PHYSICIANS' PRIVATE OFFICES	1172008	16770	58447	239249	3429	10638		1500541	98
100 NONALLOWABLE MEALS	54911			7224				62135	100
101 CROSS FOOT ADJUSTMENTS									101
102 NEGATIVE COST CENTER									102
103 TOTAL	12623071	146097	463488	1350189	50001	87471	715708	12623071	103

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	ADMIN & GENERAL	OPERATION OF PLANT	HOUSE-KEEPING	DIETARY	CAFETERIA	NURSING ADMINIS-TRATION	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS + LIBRARY	
	6.06	8	10	11	12	14	15	17	
GENERAL SERVICE COST CENTERS									
1 OLD CAP REL COSTS-BLDG & FIXT									1
2 OLD CAP REL COSTS-MVBLE EQUIP									2
3 NEW CAP REL COSTS-BLDG & FIXT									3
4 NEW CAP REL COSTS-MVBLE EQUIP									4
5 EMPLOYEE BENEFITS									5
6.01 COMMUNICATIONS									6.01
6.02 INFORMATION SYSTEMS									6.02
6.05 ADMITTING/BUSINESS OFFICE									6.05
6.06 ADMIN & GENERAL	1231218								6.06
7 MAINTENANCE & REPAIRS									7
8 OPERATION OF PLANT	71014	728067							8
9 LAUNDRY & LINEN SERVICE									9
10 HOUSEKEEPING	22864	20706	255120						10
11 DIETARY	4245	33589	12114	89228					11
12 CAFETERIA	6655	7498	2704		78428				12
13 MAINTENANCE OF PERSONNEL									13
14 NURSING ADMINISTRATION	31777	9935	3583		2505	341813			14
15 CENTRAL SERVICES & SUPPLY	1731	12526	4518		479		35266		15
16 PHARMACY									16
17 MEDICAL RECORDS & LIBRARY	17801	10259	3700		3579		7	200051	17
18 SOCIAL SERVICE	4221	2778	1002		658				18
20 NONPHYSICIAN ANESTHETISTS									20
21 NURSING SCHOOL									21
22 I&R SERVICES-SALARY & FRINGES A									22
23 I&R SERVICES-OTHER PRGM COSTS A									23
24 PARAMED ED PRGM-(SPECIFY)									24
INPATIENT ROUTINE SERV COST CENTERS									
25 ADULTS & PEDIATRICS	88300	134339	48451	86980	10811	95720	7267	11831	25
26 INTENSIVE CARE UNIT	6139	8759	3159	2248	559	4946	64	458	26
ANCILLARY SERVICE COST CENTERS									
37 OPERATING ROOM	27022	75239	27136		1351	11957	605	5190	37
40 ANESTHESIOLOGY	1894				4156	36793	149	1960	40
41 RADIOLOGY-DIAGNOSTIC	151305	64877	23399		6987		543	55536	41
44 LABORATORY	137468	17587	6343		7984		815	39934	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO									46.30
49 RESPIRATORY THERAPY	52836	50239	18119		6620		906	13892	49
50 PHYSICAL THERAPY	51150	39264	14161		3769		315	8766	50
55 MEDICAL SUPPLIES CHARGED TO PAT	2407						3955	1169	55
56 DRUGS CHARGED TO PATIENTS	152162	8896	3208		852		5	24294	56
OUTPATIENT SERVICE COST CENTERS									
61 EMERGENCY	139205	56800	20486		9306	82392	15296	29615	61
62 OBSERVATION BEDS (NON-DISTINCT									62
63.50 RHC									63.50
63.60 FQHC									63.60
OTHER REIMBURSABLE COST CENTERS									
69.10 CMHC									69.10
69.20 OUTPATIENT PHYSICAL THERAPY									69.20
69.30 OUTPATIENT OCCUPATIONAL THERAPY									69.30
69.40 OUTPATIENT SPEECH PATHOLOGY									69.40
71 HOME HEALTH AGENCY	63692	35072	12649			58649	3344	4368	71
SPECIAL PURPOSE COST CENTERS									
85.01 PANCREAS ACQUISITION									85.01
85.02 INTESTINAL ACQUISITION									85.02
85.03 ISLET CELL ACQUISITION									85.03
93 HOSPICE	28121				5800	51356		3038	93
95 SUBTOTALS	1062009	588363	204732	89228	65416	341813	33271	200051	95
NONREIMBURSABLE COST CENTERS									
96 GIFT, FLOWER, COFFEE SHOP & CAN	319	2045	738						96
98 PHYSICIANS' PRIVATE OFFICES	162175	137659	49650		13012		1995		98
100 NONALLOWABLE MEALS	6715								100
101 CROSS FOOT ADJUSTMENTS									101
102 NEGATIVE COST CENTER									102
103 TOTAL	1231218	728067	255120	89228	78428	341813	35266	200051	103

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	SOCIAL SERVICE	SUBTOTAL	I&R COST & POST STEP-DOWN ADJS	TOTAL	
	18	25	26	27	
GENERAL SERVICE COST CENTERS					
1 OLD CAP REL COSTS-BLDG & FIXT					1
2 OLD CAP REL COSTS-MVBLE EQUIP					2
3 NEW CAP REL COSTS-BLDG & FIXT					3
4 NEW CAP REL COSTS-MVBLE EQUIP					4
5 EMPLOYEE BENEFITS					5
6.01 COMMUNICATIONS					6.01
6.02 INFORMATION SYSTEMS					6.02
6.05 ADMITTING/BUSINESS OFFICE					6.05
6.06 ADMIN & GENERAL					6.06
7 MAINTENANCE & REPAIRS					7
8 OPERATION OF PLANT					8
9 LAUNDRY & LINEN SERVICE					9
10 HOUSEKEEPING					10
11 DIETARY					11
12 CAFETERIA					12
13 MAINTENANCE OF PERSONNEL					13
14 NURSING ADMINISTRATION					14
15 CENTRAL SERVICES & SUPPLY					15
16 PHARMACY					16
17 MEDICAL RECORDS & LIBRARY					17
18 SOCIAL SERVICE	47717				18
20 NONPHYSICIAN ANESTHETISTS					20
21 NURSING SCHOOL					21
22 I&R SERVICES-SALARY & FRINGES A					22
23 I&R SERVICES-OTHER PRGM COSTS A					23
24 PARAMED ED PRGM-(SPECIFY)					24
INPATIENT ROUTINE SERV COST CENTERS					
25 ADULTS & PEDIATRICS	38174	1338867		1338867	25
26 INTENSIVE CARE UNIT		83131		83131	26
ANCILLARY SERVICE COST CENTERS					
37 OPERATING ROOM		398524		398524	37
40 ANESTHESIOLOGY		62476		62476	40
41 RADIOLOGY-DIAGNOSTIC		1702591		1702591	41
44 LABORATORY		1482057		1482057	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO					46.30
49 RESPIRATORY THERAPY		631475		631475	49
50 PHYSICAL THERAPY		590694		590694	50
55 MEDICAL SUPPLIES CHARGED TO PAT		29806		29806	55
56 DRUGS CHARGED TO PATIENTS		1597297		1597297	56
OUTPATIENT SERVICE COST CENTERS					
61 EMERGENCY	9543	1650633		1650633	61
62 OBSERVATION BEDS (NON-DISTINCT)					62
63.50 RHC					63.50
63.60 FQHC					63.60
OTHER REIMBURSABLE COST CENTERS					
69.10 CMHC					69.10
69.20 OUTPATIENT PHYSICAL THERAPY					69.20
69.30 OUTPATIENT OCCUPATIONAL THERAPY					69.30
69.40 OUTPATIENT SPEECH PATHOLOGY					69.40
71 HOME HEALTH AGENCY		767087		767087	71
SPECIAL PURPOSE COST CENTERS					
85.01 PANCREAS ACQUISITION					85.01
85.02 INTESTINAL ACQUISITION					85.02
85.03 ISLET CELL ACQUISITION					85.03
93 HOSPICE		348501		348501	93
95 SUBTOTALS	47717	10683139		10683139	95
NONREIMBURSABLE COST CENTERS					
96 GIFT, FLOWER, COFFEE SHOP & CAN		6050		6050	96
98 PHYSICIANS' PRIVATE OFFICES		1865032		1865032	98
100 NONALLOWABLE MEALS		68850		68850	100
101 CROSS FOOT ADJUSTMENTS					101
102 NEGATIVE COST CENTER					102
103 TOTAL	47717	12623071		12623071	103

ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B
 PART III

COST CENTER DESCRIPTION	DIR ASSGND	NEW CAP	NEW CAP	CAP REL	COMMUNI-	INFOR-	ADMITTING/	ADMIN &	
	CAP-REL COSTS 0	BLDGS & FIXTURES 3	MOVABLE EQUIPMENT 4	COST TO BE ALLOC 4A	CATIONS 6.01	MATION SYSTEMS 6.02	BUSINESS OFFICE 6.05	GENERAL 6.06	
GENERAL SERVICE COST CENTERS									
1									1
2									2
3									3
4									4
5									5
6.01		120	8288	8408	8408				6.01
6.02		1059	25682	26741		26741			6.02
6.05		3465	13012	16477	673	2891	20041		6.05
6.06		12463	15095	27558	961	6143		34662	6.06
7									7
8									8
9									9
10		2522	155	2677	48			644	10
11		4092	2609	6701	96	723		120	11
12		913	649	1562				187	12
13									13
14		1210	210	1420	192	723		895	14
15		1526	133	1659				49	15
16									16
17		1250	6435	7685	480	1807		501	17
18		338	743	1081	48	361		119	18
20									20
21									21
22									22
23									23
24									24
INPATIENT ROUTINE SERV COST CENTERS									
25		16366	5090	21456	1587	361	1186	2486	25
26		1067	3552	4619	96		46	173	26
ANCILLARY SERVICE COST CENTERS									
37		9166	31611	40777	432	361	520	761	37
40			1618	1618	48		196	53	40
41		7904	107747	115651	721	1084	5559	4260	41
44		2143	9127	11270	288	2530	4002	3870	44
46.30									46.30
49		6120	16309	22429	480	1084	1392	1488	49
50		4783	3273	8056	144	723	878	1440	50
55					48		117	68	55
56		1084	8681	9765	144	723	2435	4284	56
OUTPATIENT SERVICE COST CENTERS									
61		6920	14104	21024	721	723	2968	3919	61
62									62
63.50									63.50
63.60									63.60
OTHER REIMBURSABLE COST CENTERS									
69.10									69.10
69.20									69.20
69.30									69.30
69.40									69.40
71		4273	2026	6299	432	2891	438	1793	71
SPECIAL PURPOSE COST CENTERS									
85.01									85.01
85.02									85.02
85.03									85.03
93			1287	1287	48		304	792	93
95		129078	402342	531420	7831	23489	20041	29901	95
NONREIMBURSABLE COST CENTERS									
96		249	2699	2948				9	96
98		16770	58447	75217	577	3252		4563	98
100								189	100
101									101
102									102
103		146097	463488	609585	8408	26741	20041	34662	103

ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B
 PART III

COST CENTER DESCRIPTION	OPERATION	HOUSE-	DIETARY	CAFETERIA	NURSING	CENTRAL	MEDICAL	SOCIAL
	OF PLANT	KEEPING			ADMINIS-	SERVICES &	RECORDS +	SERVICE
	8	10	11	12	TRATION	SUPPLY	LIBRARY	18
					14	15	17	
GENERAL SERVICE COST CENTERS								
1 OLD CAP REL COSTS-BLDG & FIXT								1
2 OLD CAP REL COSTS-MVBLE EQUIP								2
3 NEW CAP REL COSTS-BLDG & FIXT								3
4 NEW CAP REL COSTS-MVBLE EQUIP								4
5 EMPLOYEE BENEFITS								5
6.01 COMMUNICATIONS								6.01
6.02 INFORMATION SYSTEMS								6.02
6.05 ADMITTING/BUSINESS OFFICE								6.05
6.06 ADMIN & GENERAL								6.06
7 MAINTENANCE & REPAIRS								7
8 OPERATION OF PLANT	167704							8
9 LAUNDRY & LINEN SERVICE								9
10 HOUSEKEEPING	4769	8138						10
11 DIETARY	7737	386	15763					11
12 CAFETERIA	1727	86		3562				12
13 MAINTENANCE OF PERSONNEL								13
14 NURSING ADMINISTRATION	2288	114		114	5746			14
15 CENTRAL SERVICES & SUPPLY	2885	144		22		4759		15
16 PHARMACY								16
17 MEDICAL RECORDS & LIBRARY	2363	118		163		1	13118	17
18 SOCIAL SERVICE	640	32		30				2311 18
20 NONPHYSICIAN ANESTHETISTS								20
21 NURSING SCHOOL								21
22 I&R SERVICES-SALARY & FRINGES A								22
23 I&R SERVICES-OTHER PRGM COSTS A								23
24 PARAMED ED PRGM-(SPECIFY)								24
INPATIENT ROUTINE SERV COST CENTERS								
25 ADULTS & PEDIATRICS	30944	1546	15366	491	1609	981	776	1849 25
26 INTENSIVE CARE UNIT	2018	101	397	25	83	9	30	26
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM	17331	866		61	201	82	340	37
40 ANESTHESIOLOGY				189	619	20	129	40
41 RADIOLOGY-DIAGNOSTIC	14944	746		317		73	3638	41
44 LABORATORY	4051	202		363		110	2620	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO								46.30
49 RESPIRATORY THERAPY	11572	578		301		122	911	49
50 PHYSICAL THERAPY	9044	452		171		42	575	50
55 MEDICAL SUPPLIES CHARGED TO PAT						534	77	55
56 DRUGS CHARGED TO PATIENTS	2049	102		39		1	1594	56
OUTPATIENT SERVICE COST CENTERS								
61 EMERGENCY	13083	653		423	1385	2064	1943	462 61
62 OBSERVATION BEDS (NON-DISTINCT								62
63.50 RHC								63.50
63.60 FQHC								63.60
OTHER REIMBURSABLE COST CENTERS								
69.10 CMHC								69.10
69.20 OUTPATIENT PHYSICAL THERAPY								69.20
69.30 OUTPATIENT OCCUPATIONAL THERAPY								69.30
69.40 OUTPATIENT SPEECH PATHOLOGY								69.40
71 HOME HEALTH AGENCY	8078	403			986	451	286	71
SPECIAL PURPOSE COST CENTERS								
85.01 PANCREAS ACQUISITION								85.01
85.02 INTESTINAL ACQUISITION								85.02
85.03 ISLET CELL ACQUISITION								85.03
93 HOSPICE				263	863		199	93
95 SUBTOTALS	135523	6529	15763	2972	5746	4490	13118	2311 95
NONREIMBURSABLE COST CENTERS								
96 GIFT, FLOWER, COFFEE SHOP & CAN	471	24						96
98 PHYSICIANS' PRIVATE OFFICES	31710	1585		590		269		98
100 NONALLOWABLE MEALS								100
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 TOTAL	167704	8138	15763	3562	5746	4759	13118	2311 103

ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B
 PART III

COST CENTER DESCRIPTION	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL	
	25	26	27	
GENERAL SERVICE COST CENTERS				
1 OLD CAP REL COSTS-BLDG & FIXT				1
2 OLD CAP REL COSTS-MVBLE EQUIP				2
3 NEW CAP REL COSTS-BLDG & FIXT				3
4 NEW CAP REL COSTS-MVBLE EQUIP				4
5 EMPLOYEE BENEFITS				5
6.01 COMMUNICATIONS				6.01
6.02 INFORMATION SYSTEMS				6.02
6.05 ADMITTING/BUSINESS OFFICE				6.05
6.06 ADMIN & GENERAL				6.06
7 MAINTENANCE & REPAIRS				7
8 OPERATION OF PLANT				8
9 LAUNDRY & LINEN SERVICE				9
10 HOUSEKEEPING				10
11 DIETARY				11
12 CAFETERIA				12
13 MAINTENANCE OF PERSONNEL				13
14 NURSING ADMINISTRATION				14
15 CENTRAL SERVICES & SUPPLY				15
16 PHARMACY				16
17 MEDICAL RECORDS & LIBRARY				17
18 SOCIAL SERVICE				18
20 NONPHYSICIAN ANESTHETISTS				20
21 NURSING SCHOOL				21
22 I&R SERVICES-SALARY & FRINGES A				22
23 I&R SERVICES-OTHER PRGM COSTS A				23
24 PARAMED ED PRGM-(SPECIFY)				24
INPATIENT ROUTINE SERV COST CENTERS				
25 ADULTS & PEDIATRICS	80638		80638	25
26 INTENSIVE CARE UNIT	7597		7597	26
ANCILLARY SERVICE COST CENTERS				
37 OPERATING ROOM	61732		61732	37
40 ANESTHESIOLOGY	2872		2872	40
41 RADIOLOGY-DIAGNOSTIC	146993		146993	41
44 LABORATORY	29306		29306	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO				46.30
49 RESPIRATORY THERAPY	40357		40357	49
50 PHYSICAL THERAPY	21525		21525	50
55 MEDICAL SUPPLIES CHARGED TO PAT	844		844	55
56 DRUGS CHARGED TO PATIENTS	21136		21136	56
OUTPATIENT SERVICE COST CENTERS				
61 EMERGENCY	49368		49368	61
62 OBSERVATION BEDS (NON-DISTINCT				62
63.50 RHC				63.50
63.60 FQHC				63.60
OTHER REIMBURSABLE COST CENTERS				
69.10 CMHC				69.10
69.20 OUTPATIENT PHYSICAL THERAPY				69.20
69.30 OUTPATIENT OCCUPATIONAL THERAPY				69.30
69.40 OUTPATIENT SPEECH PATHOLOGY				69.40
71 HOME HEALTH AGENCY	22057		22057	71
SPECIAL PURPOSE COST CENTERS				
85.01 PANCREAS ACQUISITION				85.01
85.02 INTESTINAL ACQUISITION				85.02
85.03 ISLET CELL ACQUISITION				85.03
93 HOSPICE	3756		3756	93
95 SUBTOTALS	488181		488181	95
NONREIMBURSABLE COST CENTERS				
96 GIFT, FLOWER, COFFEE SHOP & CAN	3452		3452	96
98 PHYSICIANS' PRIVATE OFFICES	117763		117763	98
100 NONALLOWABLE MEALS	189		189	100
101 CROSS FOOT ADJUSTMENTS				101
102 NEGATIVE COST CENTER				102
103 TOTAL	609585		609585	103

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	NEW CAP	NEW CAP	EMPLOYEE	COMMUNI-	INFOR-	ADMITTING/	RECON-
	BLDGS & FIXTURES SQUARE FEET	MOVABLE EQUIPMENT ACTUAL DEP	BENEFITS GROSS SALARIES	CATIONS # OF PHONES	MATION SYSTEMS # OF TERMINALS	BUSINESS OFFICE GROSS REVENUE	
	3	4	5	6.01	6.02	6.05	6A.06
GENERAL SERVICE COST CENTERS							
1 OLD CAP REL COSTS-BLDG & FIXT							1
2 OLD CAP REL COSTS-MVBLE EQUIP							2
3 NEW CAP REL COSTS-BLDG & FIXT	70372						3
4 NEW CAP REL COSTS-MVBLE EQUIP		635414					4
5 EMPLOYEE BENEFITS			5594941				5
6.01 COMMUNICATIONS	58	11363		175			6.01
6.02 INFORMATION SYSTEMS	510	35209	48924		74		6.02
6.05 ADMITTING/BUSINESS OFFICE	1669	17838	227926	14	8	27920975	6.05
6.06 ADMIN & GENERAL	6003	20694	515235	20	17		-1231218 6.06
7 MAINTENANCE & REPAIRS							7
8 OPERATION OF PLANT	19409	171239	137181	3	1		8
9 LAUNDRY & LINEN SERVICE							9
10 HOUSEKEEPING	1215	212	106323	1			10
11 DIETARY	1971	3577	19566	2	2		11
12 CAFETERIA	440	890	37600				12
13 MAINTENANCE OF PERSONNEL							13
14 NURSING ADMINISTRATION	583	288	224202	4	2		14
15 CENTRAL SERVICES & SUPPLY	735	183	11377				15
16 PHARMACY							16
17 MEDICAL RECORDS & LIBRARY	602	8822	140976	10	5		17
18 SOCIAL SERVICE	163	1019	28625	1	1		18
20 NONPHYSICIAN ANESTHETISTS							20
21 NURSING SCHOOL							21
22 I&R SERVICES-SALARY & FRINGES							22
23 I&R SERVICES-OTHER PRGM COSTS							23
24 PARAMED ED PRGM-(SPECIFY)							24
INPATIENT ROUTINE SERV COST CENTERS							
25 ADULTS & PEDIATRICS	7883	6978	560562	33	1	1651193	25
26 INTENSIVE CARE UNIT	514	4869	36248	2		63856	26
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM	4415	43337	66679	9	1	724392	37
40 ANESTHESIOLOGY		2218		1		273511	40
41 RADIOLOGY-DIAGNOSTIC	3807	147715	303863	15	3	7751460	41
44 LABORATORY	1032	12512	444567	6	7	5573527	44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
49 RESPIRATORY THERAPY	2948	22358	284475	10	3	1938834	49
50 PHYSICAL THERAPY	2304	4487	273147	3	2	1223497	50
55 MEDICAL SUPPLIES CHARGED TO P				1		163171	55
56 DRUGS CHARGED TO PATIENTS	522	11901	29733	3	2	3390715	56
OUTPATIENT SERVICE COST CENTERS							
61 EMERGENCY	3333	19336	543389	15	2	4133240	61
62 OBSERVATION BEDS (NON-DISTINC							62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
69.10 CMHC							69.10
69.20 OUTPATIENT PHYSICAL THERAPY							69.20
69.30 OUTPATIENT OCCUPATIONAL THERA							69.30
69.40 OUTPATIENT SPEECH PATHOLOGY							69.40
71 HOME HEALTH AGENCY	2058	2777	397694	9	8	609573	71
SPECIAL PURPOSE COST CENTERS							
85.01 PANCREAS ACQUISITION							85.01
85.02 INTESTINAL ACQUISITION							85.02
85.03 ISLET CELL ACQUISITION							85.03
93 HOSPICE		1765	135311	1		424006	93
95 SUBTOTALS	62174	551587	4573603	163	65	27920975	-1231218 95
NONREIMBURSABLE COST CENTERS							
96 GIFT, FLOWER, COFFEE SHOP & C	120	3700					96
98 PHYSICIANS' PRIVATE OFFICES	8078	80127	991401	12	9		98
100 NONALLOWABLE MEALS			29937				100
101 CROSS FOOT ADJUSTMENTS							101
102 NEGATIVE COST CENTER							102
103 COST TO BE ALLOC PER B PT I	146097	463488	1350189	50001	87471	715708	103
104 UNIT COST MULT-WS B PT I		.729427		285.720000		.025633	104
104 UNIT COST MULT-WS B PT I	2.076067		.241323		1182.040541		104
105 COST TO BE ALLOC PER B PT II							105
106 UNIT COST MULT-WS B PT II							106
106 UNIT COST MULT-WS B PT II							106
107 COST TO BE ALLOC PER B PT III				8408	26741	20041	107
108 UNIT COST MULT-WS B PT III				48.045714		.000718	108
108 UNIT COST MULT-WS B PT III					361.364865		108

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	ADMIN & GENERAL	OPERATION OF PLANT	HOUSE-KEEPING	DIETARY	CAFETERIA	NURSING ADMINIS-TRATION	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS + LIBRARY	
	ACCUM COST	SQUARE FEET	SQUARE FEET	MEALS SERVED	MAN HOURS	DIRECT NRSING HRS	COSTED REQUIS.	GROSS REVENUE	
	6.06	8	10	11	12	14	15	17	
GENERAL SERVICE COST CENTERS									
1									1
2									2
3									3
4									4
5									5
6.01									6.01
6.02									6.02
6.05									6.05
6.06	11391853								6.06
7									7
8	657053	42723							8
9									9
10	211550	1215	41508						10
11	39280	1971	1971	5518					11
12	61571	440	440		214812				12
13									13
14	294013	583	583		6860	105740			14
15	16012	735	735		1313		62527		15
16									16
17	164705	602	602		9804		12	27920975	17
18	39058	163	163		1803				18
20									20
21									21
22									22
23									23
24									24
INPATIENT ROUTINE SERV COST CENTERS									
25	816994	7883	7883	5379	29611	29611	12884	1651193	25
26	56799	514	514	139	1530	1530	113	63856	26
ANCILLARY SERVICE COST CENTERS									
37	250024	4415	4415		3699	3699	1072	724392	37
40	17524				11382	11382	264	273511	40
41	1399944	3807	3807		19138		963	7751460	41
44	1271926	1032	1032		21869		1445	5573527	44
46.30									46.30
49	488863	2948	2948		18132		1606	1938834	49
50	473269	2304	2304		10322		558	1223497	50
55	22275						7012	163171	55
56	1407880	522	522		2333		9	3390715	56
61	1287990	3333	3333		25488	25488	27122	4133240	61
62									62
63.50									63.50
63.60									63.60
OTHER REIMBURSABLE COST CENTERS									
69.10									69.10
69.20									69.20
69.30									69.30
69.40									69.40
71	589313	2058	2058			18143	5929	609573	71
SPECIAL PURPOSE COST CENTERS									
85.01									85.01
85.02									85.02
85.03									85.03
93	260186				15887	15887		424006	93
95	9826229	34525	33310	5518	179171	105740	58989	27920975	95
NONREIMBURSABLE COST CENTERS									
96	2948	120	120						96
98	1500541	8078	8078		35641		3538		98
100	62135								100
101									101
102									102
103	1231218	728067	255120	89228	78428	341813	35266	200051	103
104	.108079		6.146285		.365101		.564012		104
104		17.041570		16.170352		3.232580		.007165	104
105									105
106									106
106									106
107	34662	167704	8138	15763	3562	5746	4759	13118	107
108	.003043		.196059		.016582		.076111		108
108		3.925380		2.856651		.054341		.000470	108

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	SOCIAL SERVICE	TIME SPENT	
		18	
GENERAL SERVICE COST CENTERS			
1	OLD CAP REL COSTS-BLDG & FIXT		1
2	OLD CAP REL COSTS-MVBLE EQUIP		2
3	NEW CAP REL COSTS-BLDG & FIXT		3
4	NEW CAP REL COSTS-MVBLE EQUIP		4
5	EMPLOYEE BENEFITS		5
6.01	COMMUNICATIONS		6.01
6.02	INFORMATION SYSTEMS		6.02
6.05	ADMITTING/BUSINESS OFFICE		6.05
6.06	ADMIN & GENERAL		6.06
7	MAINTENANCE & REPAIRS		7
8	OPERATION OF PLANT		8
9	LAUNDRY & LINEN SERVICE		9
10	HOUSEKEEPING		10
11	DIETARY		11
12	CAFETERIA		12
13	MAINTENANCE OF PERSONNEL		13
14	NURSING ADMINISTRATION		14
15	CENTRAL SERVICES & SUPPLY		15
16	PHARMACY		16
17	MEDICAL RECORDS & LIBRARY		17
18	SOCIAL SERVICE	100	18
20	NONPHYSICIAN ANESTHETISTS		20
21	NURSING SCHOOL		21
22	I&R SERVICES-SALARY & FRINGES		22
23	I&R SERVICES-OTHER PRGM COSTS		23
24	PARAMED ED PRGM-(SPECIFY)		24
INPATIENT ROUTINE SERV COST CENTERS			
25	ADULTS & PEDIATRICS	80	25
26	INTENSIVE CARE UNIT		26
ANCILLARY SERVICE COST CENTERS			
37	OPERATING ROOM		37
40	ANESTHESIOLOGY		40
41	RADIOLOGY-DIAGNOSTIC		41
44	LABORATORY		44
46.30	BLOOD CLOTTING FACTORS ADMIN		46.30
49	RESPIRATORY THERAPY		49
50	PHYSICAL THERAPY		50
55	MEDICAL SUPPLIES CHARGED TO P		55
56	DRUGS CHARGED TO PATIENTS		56
OUTPATIENT SERVICE COST CENTERS			
61	EMERGENCY	20	61
62	OBSERVATION BEDS (NON-DISTINC		62
63.50	RHC		63.50
63.60	FQHC		63.60
OTHER REIMBURSABLE COST CENTERS			
69.10	CMHC		69.10
69.20	OUTPATIENT PHYSICAL THERAPY		69.20
69.30	OUTPATIENT OCCUPATIONAL THERA		69.30
69.40	OUTPATIENT SPEECH PATHOLOGY		69.40
71	HOME HEALTH AGENCY		71
SPECIAL PURPOSE COST CENTERS			
85.01	PANCREAS ACQUISITION		85.01
85.02	INTESTINAL ACQUISITION		85.02
85.03	ISLET CELL ACQUISITION		85.03
93	HOSPICE		93
95	SUBTOTALS	100	95
NONREIMBURSABLE COST CENTERS			
96	GIFT, FLOWER, COFFEE SHOP & C		96
98	PHYSICIANS' PRIVATE OFFICES		98
100	NONALLOWABLE MEALS		100
101	CROSS FOOT ADJUSTMENTS		101
102	NEGATIVE COST CENTER		102
103	COST TO BE ALLOC PER B PT I	47717	103
104	UNIT COST MULT-WS B PT I	477.170000	104
104	UNIT COST MULT-WS B PT I		104
105	COST TO BE ALLOC PER B PT II		105
106	UNIT COST MULT-WS B PT II		106
106	UNIT COST MULT-WS B PT II		106
107	COST TO BE ALLOC PER B PT III	2311	107
108	UNIT COST MULT-WS B PT III	23.110000	108
108	UNIT COST MULT-WS B PT III		108

COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C
 PART I

COST CENTER DESCRIPTION	TOTAL COST (FROM WKST B, PART I, COL 27) 1	THERAPY LIMIT ADJUSTMENT 2	TOTAL COSTS 3	RCE DISALLOWANCE 4	TOTAL COSTS 5	
INPATIENT ROUTINE SERV COST CENTERS						
25 ADULTS & PEDIATRICS	1338867		1338867		1338867	25
26 INTENSIVE CARE UNIT	83131		83131		83131	26
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	398524		398524		398524	37
40 ANESTHESIOLOGY	62476		62476		62476	40
41 RADIOLOGY-DIAGNOSTIC	1702591		1702591		1702591	41
44 LABORATORY	1482057		1482057		1482057	44
46.30 BLOOD CLOTTING FACTORS ADMI						46.30
49 RESPIRATORY THERAPY	631475		631475		631475	49
50 PHYSICAL THERAPY	590694		590694		590694	50
55 MEDICAL SUPPLIES CHARGED TO	29806		29806		29806	55
56 DRUGS CHARGED TO PATIENTS	1597297		1597297		1597297	56
OUTPATIENT SERVICE COST CENTERS						
61 EMERGENCY	1650633		1650633		1650633	61
62 OBSERVATION BEDS (NON-DISTI	139212		139212		139212	62
63.50 RHC						63.50
63.60 FQHC						63.60
OTHER REIMBURSABLE COST CENTERS						
101 SUBTOTAL	9706763		9706763		9706763	101
102 LESS OBSERVATION BEDS	139212		139212		139212	102
103 TOTAL	9567551		9567551		9567551	103

COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C
 PART I (CONT)

COST CENTER DESCRIPTION	----- CHARGES -----			COST OR OTHER RATIO 9	TEFRA INPATIENT RATIO 10	PPS INPATIENT RATIO 11
	INPATIENT 6	OUTPATIENT 7	TOTAL 8			
INPATIENT ROUTINE SERV COST CENTERS						
25 ADULTS & PEDIATRICS	1234831		1234831			25
26 INTENSIVE CARE UNIT	63856		63856			26
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	4199	716942	721141	.552630	.552630	.552630 37
40 ANESTHESIOLOGY	1665	181398	183063	.341281	.341281	.341281 40
41 RADIOLOGY-DIAGNOSTIC	317241	7332077	7649318	.222581	.222581	.222581 41
44 LABORATORY	427601	5074896	5502497	.269343	.269343	.269343 44
46.30 BLOOD CLOTTING FACTORS ADMI						46.30
49 RESPIRATORY THERAPY	680858	1032779	1713637	.368500	.368500	.368500 49
50 PHYSICAL THERAPY	62085	1123237	1185322	.498341	.498341	.498341 50
55 MEDICAL SUPPLIES CHARGED TO	125180	34232	159412	.186975	.186975	.186975 55
56 DRUGS CHARGED TO PATIENTS	463183	2912579	3375762	.473166	.473166	.473166 56
OUTPATIENT SERVICE COST CENTERS						
61 EMERGENCY	34756	2259661	2294417	.719413	.719413	.719413 61
62 OBSERVATION BEDS (NON-DISTI	8700	97166	105866	1.314983	1.314983	1.314983 62
63.50 RHC						63.50
63.60 FQHC						63.60
OTHER REIMBURSABLE COST CENTERS						
101 SUBTOTAL	3424155	20764967	24189122			101
102 LESS OBSERVATION BEDS						102
103 TOTAL	3424155	20764967	24189122			103

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D
 PARTS V & VI

CHECK [] TITLE V - O/P [XX] HOSPITAL (14-1341) [] SNF
 APPLICABLE [XX] TITLE XVIII-PT B [] SUB I [] NF
 BOXES [] TITLE XIX - O/P [] SUB II [] S/B-SNF
 [] SUB III [] S/B-NF
 [] SUB IV [] ICF/MR

COST CENTER DESCRIPTION	COST TO CHARGE RATIO FROM WORKSHEET C,			----- PROGRAM CHARGES -----		
	PART II COL. 8 1	PART I COL. 9 1.01	PART II COL. 9 1.02	OUTPATIENT AMBULATORY SURGICAL CENTER 2	OUTPATIENT RADIOLOGY 3	OTHER OUTPATIENT DIAGNOSTIC 4
37 ANCILLARY SERVICE COST CENTERS						
40 OPERATING ROOM	.552630	.552630	.552630			37
41 ANESTHESIOLOGY	.341281	.341281	.341281			40
44 RADIOLOGY-DIAGNOSTIC	.222581	.222581	.222581			41
44 LABORATORY	.269343	.269343	.269343			44
46.30 BLOOD CLOTTING FACTORS ADMIN CO						46.30
49 RESPIRATORY THERAPY	.368500	.368500	.368500			49
50 PHYSICAL THERAPY	.498341	.498341	.498341			50
55 MEDICAL SUPPLIES CHARGED TO PAT	.186975	.186975	.186975			55
56 DRUGS CHARGED TO PATIENTS	.473166	.473166	.473166			56
OUTPATIENT SERVICE COST CENTERS						
61 EMERGENCY	.719413	.719413	.719413			61
62 OBSERVATION BEDS (NON-DISTINCT	1.314983	1.314983	1.314983			62
63.50 RHC						63.50
63.60 FQHC						63.60
OTHER REIMBURSABLE COST CENTERS						
65.01 AMBULANCE CHARGES (S-2 LINE 56.						65.01
65.02 AMBULANCE CHARGES (S-2 LINE 56.						65.02
65.03 AMBULANCE CHARGES (S-2 LINE 56.						65.03
101 SUBTOTAL						101
102 CRNA CHARGES						102
103 LESS PBP CLINIC LAB SERV-PGM ONLY CHRGS						103
104 NET CHARGES						104

PART VI - VACCINE COST APPORTIONMENT

1 DRUGS CHARGED TO PATIENTS - RATIO OF COST TO CHARGES						1
2 VACCINE CHARGES (OTHER THAN HEPATITIS B)						2
2.01 VACCINE CHARGES - HEPATITIS B						2.01
3 VACCINE COSTS (OTHER THAN HEPATITIS B)						3
3.01 VACCINE COSTS - HEPATITIS B						3.01

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D
 PARTS V & VI

CHECK [] TITLE V - O/P [XX] HOSPITAL (14-1341) [] SNF
 APPLICABLE [XX] TITLE XVIII-PT B [] SUB I [] NF
 BOXES [] TITLE XIX - O/P [] SUB II [] S/B-SNF
 [] SUB III [] S/B-NF
 [] SUB IV [] ICF/MR

COST CENTER DESCRIPTION	PROGRAM CHARGES					PROGRAM COST		
	ALL OTHER (1) (SEE INSTRU.)	PPS SER-VICES (SEE INSTRU.)	ALL OTHER (SEE INSTRU.)	PPS SER-VICES (SEE INSTRU.)	PPS SER-VICES (SEE INSTRU.)	OUTPATIENT AMBULATORY SURGICAL CENTER	OUTPATIENT RADIOLOGY	OTHER OUTPATIENT DIAGNOSTIC
	5	5.01	5.02	5.03	5.04	6	7	8
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM	436882							37
40 ANESTHESIOLOGY	104797							40
41 RADIOLOGY-DIAGNOSTIC	2872340							41
44 LABORATORY	2536144							44
46.30 BLOOD CLOTTING FACTORS ADMIN C								46.30
49 RESPIRATORY THERAPY	909657							49
50 PHYSICAL THERAPY	415350							50
55 MEDICAL SUPPLIES CHARGED TO PA	4053							55
56 DRUGS CHARGED TO PATIENTS	1740747							56
OUTPATIENT SERVICE COST CENTERS								
61 EMERGENCY	766281							61
62 OBSERVATION BEDS (NON-DISTINCT	59950							62
63.50 RHC								63.50
63.60 FQHC								63.60
OTHER REIMBURSABLE COST CENTERS								
65.01 AMBULANCE CHARGES (S-2 LINE 56								65.01
65.02 AMBULANCE CHARGES (S-2 LINE 56								65.02
65.03 AMBULANCE CHARGES (S-2 LINE 56								65.03
101 SUBTOTAL	9846201							101
102 CRNA CHARGES								102
103 PBP CLINIC LAB								103
104 NET CHARGES	9846201							104

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D
 PARTS V & VI

CHECK [] TITLE V - O/P [XX] HOSPITAL (14-1341) [] SNF
 APPLICABLE [XX] TITLE XVIII-PT B [] SUB I [] NF
 BOXES [] TITLE XIX - O/P [] SUB II [] S/B-SNF
 [] SUB III [] S/B-NF
 [] SUB IV [] ICF/MR

COST CENTER DESCRIPTION	PROGRAM COST				HOSPITAL	HOSPITAL	
	ALL OTHER (COLS 1x5) 9	PPS SERVICES (COLUMNS 1.01x5.01) 9.01	ALL OTHER (COLUMNS 1.01x5.02) 9.02	PPS SERVICES (COLUMNS 1.01x5.03) 9.03	PPS SERVICES (COLUMNS 1.01x5.04) 9.04	I/P PART B CHARGES (SEE INSTRU.) 10	I/P PART B COST (COLUMNS 1.02x10) 11
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM	241434						37
40 ANESTHESIOLOGY	35765						40
41 RADIOLOGY-DIAGNOSTIC	639328						41
44 LABORATORY	683093						44
46.30 BLOOD CLOTTING FACTORS ADMIN CO							46.30
49 RESPIRATORY THERAPY	335209						49
50 PHYSICAL THERAPY	206986						50
55 MEDICAL SUPPLIES CHARGED TO PAT	758						55
56 DRUGS CHARGED TO PATIENTS	823662						56
OUTPATIENT SERVICE COST CENTERS							
61 EMERGENCY	551273						61
62 OBSERVATION BEDS (NON-DISTINCT	78833						62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65.01 AMBULANCE CHARGES (S-2 LINE 56.							65.01
65.02 AMBULANCE CHARGES (S-2 LINE 56.							65.02
65.03 AMBULANCE CHARGES (S-2 LINE 56.							65.03
101 SUBTOTAL	3596341						101
102 CRNA CHARGES							102
103 LESS PBP CLINIC LAB SERV-PGM ONLY CHRGS							103
104 NET CHARGES	3596341						104

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PART I

[] TITLE V-INPT

[XX] TITLE XVIII-PART A

[] TITLE XIX-INPT

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (OTHER) (14-1341)	SUB I	SUB II	SUB III	SUB IV	SNF	
INPATIENT DAYS	1	1	1	1	1	1	
1 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS EXCLUDING NEWBORN)	1760						1
2 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING BED AND NEWBORN DAYS)	1726						2
3 PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	9						3
4 SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	1717						4
5 TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	34						5
6 TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							6
7 TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							7
8 TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							8
9 INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	1262						9
10 SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	34						10
11 SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							11
12 SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							12
13 SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							13
14 MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED DAYS)							14
15 TOTAL NURSERY DAYS							15
16 TITLE V OR XIX NURSERY DAYS							16

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PART I (CONT)

[] TITLE V-INPT [XX] TITLE XVIII-PART A [] TITLE XIX-INPT

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (OTHER) (14-1341)	SUB I	SUB II	SUB III	SUB IV	SNF	
SWING-BED ADJUSTMENT	1	1	1	1	1	1	
17 MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							17
18 MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							18
19 MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							19
20 MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							20
21 TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	1338867						21
22 SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							22
23 SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							23
24 SWING-BED COST APPLICABLE TO NF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							24
25 SWING-BED COST APPLICABLE TO NF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							25
26 TOTAL SWING-BED COST	25864						26
27 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST	1313003						27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT							
28 GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)	1023975						28
29 PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	5400						29
30 SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	1018575						30
31 GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	1.282261						31
32 AVERAGE PRIVATE ROOM PER DIEM CHARGE	600.00						32
33 AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	593.23						33
34 AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	6.77						34
35 AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	8.68						35
36 PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	78						36
37 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL	1312925						37

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PART II

[] TITLE V-INPT [XX] TITLE XVIII-PART A [] TITLE XIX-INPT

PART II - HOSPITAL AND SUBPROVIDERS ONLY

	HOSPITAL (OTHER) (14-1341)	SUB I	SUB II	SUB III	SUB IV	
PROGRAM INPATIENT OPERATING COST BEFORE PASS THROUGH COST ADJUSTMENTS	1	1	1	1	1	
38 ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM	760.67					38
39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	959966					39
40 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM						40
41 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	959966					41
	TOTAL I/P COST 1	TOTAL I/P DAYS 2	AVERAGE PER DIEM 3	PROGRAM DAYS 4	PROGRAM COST 5	
42 NURSERY (TITLES V AND XIX ONLY)						42
43 INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS						
44 INTENSIVE CARE UNIT	83131	40	2078.28	30	62348	43
45 CORONARY CARE UNIT						44
46 BURN INTENSIVE CARE UNIT						45
47 SURGICAL INTENSIVE CARE UNIT						46
47 OTHER SPECIAL CARE (SPECIFY)						47
	HOSPITAL (OTHER) (14-1341)	SUB I	SUB II	SUB III	SUB IV	
	1	1	1	1	1	
48 PROGRAM INPATIENT ANCILLARY SERVICE COST	521487					48
49 TOTAL PROGRAM INPATIENT COSTS	1543801					49
PASS THROUGH COST ADJUSTMENTS						
50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES						50
51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES						51
52 TOTAL PROGRAM EXCLUDABLE COST						52
53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS						53

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PART II (CONT)

[] TITLE V-INPT [XX] TITLE XVIII-PART A [] TITLE XIX-INPT

PART II - HOSPITAL AND SUBPROVIDERS ONLY

	HOSPITAL (OTHER) (14-1341)	SUB I	SUB II	SUB III	SUB IV	
TARGET AMOUNT AND LIMITATION COMPUTATION						
54	1	1	1	1	1	54
54						PROGRAM DISCHARGES
55						TARGET AMOUNT PER DISCHARGE
56						TARGET AMOUNT
57						DIFFERENCE BETWEEN ADJUSTED INPATIENT OPERATING COST AND TARGET AMOUNT
58						BONUS PAYMENT
58.01						LESSER OF LINE 53/LINE 54 OR LINE 55 FROM THE COST REPORTING PERIOD ENDING 1996, UPDATED & COMPOUNDED BY THE MARKET BASKET
58.02						LESSER OF LINE 53/LINE 54 OR LINE 55 FROM PRIOR YEAR COST REPORT UPDATED BY THE MARKET BASKET
58.03						IF LINE 53/LINE 54 IS LESS THAN THE LOWER OF LINES 55, 58.01 OR 58.02, THE LESSER OF 50% OF THE AMOUNT BY WHICH OPERATING COSTS ARE LESS THAN EXPECTED COSTS, OR 1% OF THE TARGET AMOUNT
58.04						RELIEF PAYMENT
59						ALLOWABLE INPATIENT COST PLUS INCENTIVE PAYMENT
59.01						ALLOWABLE INPATIENT COST PER DISCHARGE (LTCH ONLY)
59.02						PROGRAM DISCHARGES PRIOR TO JULY 1
59.03						PROGRAM DISCHARGES AFTER JULY 1
59.04						PROGRAM DISCHARGES (SEE INSTRUCTIONS)
59.05						REDUCED INPAT COST PER DISCH. FOR DISCHARGES PRIOR TO JULY 1
59.06						REDUCED INPAT COST PER DISCHARGE FOR DISCHARGES AFTER JULY 1
59.07						REDUCED INPAT COST PER DISCHARGE (SEE INSTR.) (LTCH ONLY)
59.08						REDUCED INPATIENT COST PLUS INCENTIVE PAYMENT (SEE INSTR.)
PROGRAM INPATIENT ROUTINE SWING BED COST						
60	25863					MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD
61						MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD
62	25863					TOTAL MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS
63						TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD
64						TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD
65						TOTAL TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PARTS III & IV

[] TITLE V-INPT [XX] TITLE XVIII-PART A [] TITLE XIX-INPT

PART III - SKILLED NURSING FACILITY, NURSING FACILITY AND ICF/MR ONLY

SNF

1

66	SNF/NF/ICF/MR ROUTINE SERVICE COST	66
67	ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM	67
68	PROGRAM ROUTINE SERVICE COST	68
69	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	69
70	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COSTS	70
71	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERV COSTS	71
72	PER DIEM CAPITAL RELATED COSTS	72
73	PROGRAM CAPITAL RELATED COSTS	73
74	INPATIENT ROUTINE SERVICE COST	74
75	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	75
76	TOTAL PGM ROUTINE SERVICE COSTS FOR COMPARISON TO COST LIMIT	76
77	INPATIENT ROUTINE SERVICE COST PER DIEM LIMITATION	77
78	INPATIENT ROUTINE SERVICE COST LIMITATION	78
79	REASONABLE INPATIENT ROUTINE SERVICE COSTS	79
80	PROGRAM INPATIENT ANCILLARY SERVICES	80
81	UTILIZATION REVIEW--PHYSICIAN COMPENSATION	81
82	TOTAL PROGRAM INPATIENT OPERATING COSTS	82

PROVIDER NO. 14-1341 PANA COMMUNITY HOSPITAL
PERIOD FROM 01/01/2008 TO 12/31/2008

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (11/98)

VERSION: 2009.01
05/20/2009 11:08

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PARTS III & IV

TITLE V-INPT

TITLE XVIII-PART A

TITLE XIX-INPT

HOSPITAL (OTHER) (14-1341)	SUB I	SUB II	SUB III	SUB IV
1	1	1	1	1

PART IV - COMPUTATION OF OBSERVATION BED COST

83 TOTAL OBSERVATION BEDS	183	83
84 ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM	760.72	84
85 OBSERVATION BED COST	139212	85

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-4

<input type="checkbox"/> TITLE V	<input checked="" type="checkbox"/> HOSPITAL (14-1341)	<input type="checkbox"/> SNF	<input type="checkbox"/> PPS
<input checked="" type="checkbox"/> TITLE XVIII-PT A	<input type="checkbox"/> SUB I	<input type="checkbox"/> NF	<input type="checkbox"/> TEFRA
<input type="checkbox"/> TITLE XIX	<input type="checkbox"/> SUB II	<input type="checkbox"/> S/B-SNF	<input checked="" type="checkbox"/> OTHER
	<input type="checkbox"/> SUB III	<input type="checkbox"/> S/B-NF	
	<input type="checkbox"/> SUB IV	<input type="checkbox"/> ICF/MR	

COST CENTER DESCRIPTION	RATIO OF COST	INPATIENT	INPATIENT	
	TO CHARGES	PROGRAM CHARGES	PROGRAM COSTS	
	1	2	3	
INPATIENT ROUTINE SERVICE COST CENTERS				
25 ADULTS & PEDIATRICS		1111904		25
26 INTENSIVE CARE UNIT		37112		26
ANCILLARY SERVICE COST CENTERS				
37 OPERATING ROOM	.552630	3013	1665	37
40 ANESTHESIOLOGY	.341281	1069	365	40
41 RADIOLOGY-DIAGNOSTIC	.222581	278872	62072	41
44 LABORATORY	.269343	417125	112350	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO				46.30
49 RESPIRATORY THERAPY	.368500	334987	123443	49
50 PHYSICAL THERAPY	.498341	55035	27426	50
55 MEDICAL SUPPLIES CHARGED TO PAT	.186975	121321	22684	55
56 DRUGS CHARGED TO PATIENTS	.473166	339978	160866	56
OUTPATIENT SERVICE COST CENTERS				
61 EMERGENCY	.719413	14756	10616	61
62 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS	1.314983			62
63.50 RHC				63.50
63.60 FQHC				63.60
101 TOTAL		1566156	521487	101
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				102
103 NET CHARGES		1566156		103

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-4

<input type="checkbox"/> TITLE V	<input type="checkbox"/> HOSPITAL	<input type="checkbox"/> SNF	<input checked="" type="checkbox"/> PPS
<input checked="" type="checkbox"/> TITLE XVIII-PT A	<input type="checkbox"/> SUB I	<input type="checkbox"/> NF	<input type="checkbox"/> TEFRA
<input type="checkbox"/> TITLE XIX	<input type="checkbox"/> SUB II	<input checked="" type="checkbox"/> S/B-SNF (14-Z341)	<input type="checkbox"/> OTHER
	<input type="checkbox"/> SUB III	<input type="checkbox"/> S/B-NF	
	<input type="checkbox"/> SUB IV	<input type="checkbox"/> ICF/MR	

COST CENTER DESCRIPTION	RATIO OF COST	INPATIENT	INPATIENT	
	TO CHARGES	PROGRAM CHARGES	PROGRAM COSTS	
	1	2	3	
INPATIENT ROUTINE SERVICE COST CENTERS				
25 ADULTS & PEDIATRICS				25
26 INTENSIVE CARE UNIT				26
ANCILLARY SERVICE COST CENTERS				
37 OPERATING ROOM	.552630			37
40 ANESTHESIOLOGY	.341281			40
41 RADIOLOGY-DIAGNOSTIC	.222581	1405	313	41
44 LABORATORY	.269343	3530	951	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO				46.30
49 RESPIRATORY THERAPY	.368500	2414	890	49
50 PHYSICAL THERAPY	.498341	6740	3359	50
55 MEDICAL SUPPLIES CHARGED TO PAT	.186975	3859	722	55
56 DRUGS CHARGED TO PATIENTS	.473166	7291	3450	56
OUTPATIENT SERVICE COST CENTERS				
61 EMERGENCY	.719413	78	56	61
62 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS	1.314983			62
63.50 RHC				63.50
63.60 FQHC				63.60
101 TOTAL		25317	9741	101
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				102
103 NET CHARGES		25317		103

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
 PART B

PART B - MEDICAL AND OTHER HEALTH SERVICES

	HOSPITAL (14-1341) 1	HOSPITAL (14-1341) 1.01	HOSPITAL (14-1341) 1.02	
1 MEDICAL AND OTHER SERVICES	3596341			1
1.01 MEDICAL AND OTHER SERVICES RENDERED ON OR AFTER AUGUST 1, 2000				1.01
1.02 PPS PAYMENTS RECEIVED INCLUDING OUTLIERS				1.02
1.03 1996 HOSPITAL SPECIFIC PAYMENT TO COST RATIO	0.800			1.03
1.04 LINE 1.01 TIMES LINE 1.03				1.04
1.05 LINE 1.02 DIVIDED BY LINE 1.04				1.05
1.06 TRANSITIONAL CORRIDOR PAYMENT				1.06
1.07 AMOUNT FROM WORKSHEET D, PART IV, COLUMN 9, LINE 101				1.07
2 INTERNS AND RESIDENTS				2
3 ORGAN ACQUISITIONS				3
4 COST OF TEACHING PHYSICIANS				4
5 TOTAL COST	3596341			5
COMPUTATION OF LESSER OF COST OR CHARGES REASONABLE CHARGES				
6 ANCILLARY SERVICE CHARGES				6
7 INTERNS AND RESIDENTS SERVICE CHARGES				7
8 ORGAN ACQUISITION CHARGES				8
9 CHARGES OF PROFESSIONAL SERVICES OF TEACHING PHYSICIANS				9
10 TOTAL REASONABLE CHARGES				10
CUSTOMARY CHARGES				
11 AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS				11
12 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)				12
13 RATIO OF LINE 11 TO LINE 12				13
14 TOTAL CUSTOMARY CHARGES				14
15 EXCESS OF CUSTOMARY CHGES OVER REASONABLE COST				15
16 EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES				16
17 LESSER OF COST OR CHARGES	3632304			17
17.01 TOTAL PPS PAYMENTS				17.01

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
 PART B

PART B - MEDICAL AND OTHER HEALTH SERVICES

	HOSPITAL (14-1341)	HOSPITAL (14-1341)	HOSPITAL (14-1341)
	1	1.01	1.02
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
18 DEDUCTIBLES	33734		18
18.01 COINSURANCE	1488276		18.01
19 SUBTOTAL	2110294		19
20 SUM OF AMOUNTS FROM WKST E, PARTS C,D & E			20
21 DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS			21
22 ESRD DIRECT MEDICAL EDUCATION COSTS			22
23 SUBTOTAL	2110294		23
24 PRIMARY PAYER PAYMENTS	302		24
25 SUBTOTAL	2109992		25
REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)			
26 COMPOSITE RATE ESRD			26
27 BAD DEBTS	253953		27
27.01 REDUCED REIMBURSABLE BAD DEBTS	253953		27.01
27.02 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)	253953		27.02
28 SUBTOTAL	2363945		28
29 RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION			29
30 OTHER ADJUSTMENTS			30
30.99 OTHER ADJUSTMENTS (MSP-LCC RECONCILIATION AMOUNT)			30.99
31 AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS			31
32 SUBTOTAL	2363945		32
33 SEQUESTRATION ADJUSTMENT			33
34 INTERIM PAYMENTS	1810717		34
34.01 TENTATIVE SETTLEMENT (FOR FI USE ONLY)			34.01
35 BALANCE DUE PROVIDER/PROGRAM	553228		35
36 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-II, SECTION 115.2	234819		36

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED
 HOSPITAL (14-1341)

WORKSHEET E-1

DESCRIPTION	INPATIENT PART A		PART B		
	MM/DD/YYYY 1	AMOUNT 2	MM/DD/YYYY 3	AMOUNT 4	
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		1354326		2654712	1
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	2
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.	.01 PROGRAM .02 TO .03 PROVIDER .04 .05 PROGRAM .51 TO .52 PROVIDER .53 .54	11/21/2008 23302	11/21/2008	72652	3.01 3.02 3.03 3.04 3.05 3.50 3.51 3.52 3.53 3.54
	08/13/2008	26117	08/13/2008 08/13/2008 11/21/2008	2698 375800 538149	3.50 3.51 3.52 3.53 3.54
SUBTOTAL	.99	-2815		-843995	3.99
4 TOTAL INTERIM PAYMENTS		1351511		1810717	4
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.	PROGRAM .01 TO .02 PROVIDER .03 PROVIDER .50 TO .51 PROGRAM .52				5.01 5.02 5.03 5.50 5.51 5.52
SUBTOTAL	.99				5.99
6 DETERMINED NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON THE COST REPORT.	PROGRAM TO .01 PROVIDER TO .02 PROGRAM				6.01 6.02
7 TOTAL MEDICARE PROGRAM LIABILITY					7

NAME OF INTERMEDIARY: _____
 SIGNATURE OF AUTHORIZED PERSON: _____

INTERMEDIARY NUMBER: _____
 DATE (MO/DAY/YR): _____

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED
 SWING BED SKILLED NURSING FACILITY (14-Z341)

WORKSHEET E-1

DESCRIPTION	INPATIENT		PART B	
	MM/DD/YYYY	AMOUNT	MM/DD/YYYY	AMOUNT
	1	2	3	4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		26780		1
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		2
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.	.01			3.01
PROGRAM	.02			3.02
TO	.03	NONE	NONE	3.03
PROVIDER	.04			3.04
	.05			3.05
	.50			3.50
PROVIDER	.51			3.51
TO	.52	NONE	NONE	3.52
PROGRAM	.53			3.53
	.54			3.54
SUBTOTAL	.99			3.99
4 TOTAL INTERIM PAYMENTS		26780		4
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.	PROGRAM	.01		5.01
	TO	.02		5.02
	PROVIDER	.03		5.03
	PROVIDER	.50		5.50
	TO	.51		5.51
	PROGRAM	.52		5.52
SUBTOTAL		.99		5.99
6 DETERMINED NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON THE COST REPORT.	PROGRAM TO			
	PROVIDER	.01		6.01
	PROVIDER TO	.02		6.02
	PROGRAM			
7 TOTAL MEDICARE PROGRAM LIABILITY				7

NAME OF INTERMEDIARY: _____
 SIGNATURE OF AUTHORIZED PERSON: _____

INTERMEDIARY NUMBER: _____
 DATE (MO/DAY/YR): _____

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3
 PART II

PART II - MEDICARE, PART A SERVICES - COST REIMBURSEMENT

	HOSPITAL (14-1341)	SUB I	SUB II	SUB III	SUB IV	SNF I
1	INPATIENT SERVICES	1543801				1
1.01	NURSING AND ALLIED HEALTH MANAGED CARE PAYMENT (SEE INSTRUCTIONS)					1.01
2	ORGAN ACQUISITION					2
3	COST OF TEACHING PHYSICIANS					3
4	SUBTOTAL	1543801				4
5	PRIMARY PAYER PAYMENTS					5
6	TOTAL COST	1559239				6
COMPUTATION OF LESSER OF COST OR CHARGES						
REASONABLE CHARGES						
7	ROUTINE SERVICE CHARGES					7
8	ANCILLARY SERVICE CHARGES					8
9	ORGAN ACQUISITION CHARGES, NET OF REVENUE					9
10	TEACHING PHYSICIANS					10
11	TOTAL REASONABLE CHARGES					11
12	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENT LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS					12
13	AMOUNT 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)					13
14	RATIO OF LINE 12 TO LINE 13					14
15	TOTAL CUSTOMARY CHARGES					15
16	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST					16
17	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES					17

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3
 PART II

PART II - MEDICARE, PART A SERVICES - COST REIMBURSEMENT

	HOSPITAL (14-1341)	SUB I	SUB II	SUB III	SUB IV	SNF I	
COMPUTATION OF REIMBURSEMENT SETTLEMENT							
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25
25.01							25.01
25.02							25.02
26							26
27							27
28							28
29							29
30							30
31							31
32							32
32.01							32.01
33							33
34							34

BALANCE SHEET

WORKSHEET G

ASSETS		GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
		1	2	3	4
CURRENT ASSETS					
1	CASH ON HAND AND IN BANKS	1255308			1
2	TEMPORARY INVESTMENTS				2
3	NOTES RECEIVABLE				3
4	ACCOUNTS RECEIVABLE	3975418			4
5	OTHER RECEIVABLES				5
6	ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE	-1384000			6
7	INVENTORY	250460			7
8	PREPAID EXPENSES	73278			8
9	OTHER CURRENT ASSETS	2051682			9
10	DUE FROM OTHER FUNDS				10
11	TOTAL CURRENT ASSETS	6222146			11
FIXED ASSETS					
12	LAND	11496			12
12.01	ACCUMULATED DEPRECIATION				12.01
13	LAND IMPROVEMENTS	190533			13
13.01	ACCUMULATED DEPRECIATION	-99761			13.01
14	BUILDINGS	6884126			14
14.01	ACCUMULATED DEPRECIATION	-3466569			14.01
15	LEASEHOLD IMPROVEMENTS				15
15.01	ACCUMULATED AMORTIZATION				15.01
16	FIXED EQUIPMENT	1121210			16
16.01	ACCUMULATED DEPRECIATION	-982373			16.01
17	AUTOMOBILES AND TRUCKS				17
17.01	ACCUMULATED DEPRECIATION				17.01
18	MAJOR MOVABLE EQUIPMENT	3399503			18
18.01	ACCUMULATED DEPRECIATION	-2375238			18.01
19	MINOR EQUIPMENT DEPRECIABLE				19
19.01	ACCUMULATED DEPRECIATION				19.01
20	MINOR EQUIPMENT-NONDEPRECIABLE				20
21	TOTAL FIXED ASSETS	4682927			21
OTHER ASSETS					
22	INVESTMENTS	1117978			22
23	DEPOSITS ON LEASES				23
24	DUE FROM OWNERS/OFFICERS				24
25	OTHER ASSETS	2947086			25
26	TOTAL OTHER ASSETS	4065064			26
27	TOTAL ASSETS	14970137			27
LIABILITIES AND FUND BALANCES					
		GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
		1	2	3	4
CURRENT LIABILITIES					
28	ACCOUNTS PAYABLE	781827			28
29	SALARIES, WAGES & FEES PAYABLE				29
30	PAYROLL TAXES PAYABLE				30
31	NOTES & LOANS PAYABLE (SHORT TERM)				31
32	DEFERRED INCOME				32
33	ACCELERATED PAYMENTS				33
34	DUE TO OTHER FUNDS				34
35	OTHER CURRENT LIABILITIES	776581			35
36	TOTAL CURRENT LIABILITIES	1558408			36
LONG-TERM LIABILITIES					
37	MORTGAGE PAYABLE				37
38	NOTES PAYABLE				38
39	UNSECURED LOANS				39
40	LOANS FROM OWNERS .01 PRIOR TO 7/1/66 .02 ON OR AFTER 7/1/66				40
41	OTHER LONG TERM LIABILITIES	1572670			41
42	TOTAL LONG TERM LIABILITIES	1572670			42
43	TOTAL LIABILITIES	3131078			43
CAPITAL ACCOUNTS					
44	GENERAL FUND BALANCE	11839059			44
45	SPECIFIC PURPOSE FUND BALANCE				45
46	DONOR CREATED-ENDOWMENT FUND BAL-RESTRICTED				46
47	DONOR CREATED-ENDOWMENT FUND BAL-UNRESTRICTED				47
48	GOVERNING BODY CREATED - ENDOWMENT FUND BAL				48
49	PLANT FUND BALANCE - INVESTED IN PLANT				49
50	PLANT FUND BALANCE - RESERVE FOR PLANT IMPROVEMENT, REPLACEMENT AND EXPANSION				50
51	TOTAL FUND BALANCES	11839059			51
52	TOTAL LIABILITIES AND FUND BALANCES	14970137			52

STATEMENT OF CHANGES IN FUND BALANCES

WORKSHEET G-1

	GENERAL FUND 1	SPECIFIC PURPOSE FUND 2	ENDOWMENT FUND 3	PLANT FUND 4
1 FUND BALANCES AT BEGINNING OF PERIOD	10785074			1
2 NET INCOME (LOSS)	1035513			2
3 TOTAL	11820587			3
4 ADDITIONS (CREDIT ADJUSTMENTS)				4
5 OTHER	18472			5
6 CONTRIBUTIONS FROM PCH FOUNDATION				6
7				7
8				8
9				9
10 TOTAL ADDITIONS	18472			10
11 SUBTOTAL	11839059			11
12 DEDUCTIONS (DEBIT ADJUSTMENTS)				12
13 OTHER				13
14				14
15				15
16				16
17				17
18 TOTAL DEDUCTIONS				18
19 FUND BALANCE AT END OF PERIOD PER BALANCE SHEET	11839059			19

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

WORKSHEET G-2
 PARTS I & II

PART I - PATIENT REVENUES

REVENUE CENTER	INPATIENT 1	OUTPATIENT 2	TOTAL 3	
1 GENERAL INPATIENT ROUTINE CARE SERVICES				1
2 HOSPITAL	1241431		1241431	2
4 SUBPROVIDER I				4
5 SWING BED - SNF				5
6 SWING BED - NF				6
7 SKILLED NURSING FACILITY				7
8 NURSING FACILITY				8
9 OTHER LONG TERM CARE				9
10 TOTAL GENERAL INPATIENT CARE SERVICES	1241431		1241431	10
11 INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES				11
12 INTENSIVE CARE UNIT	63856		63856	12
13 CORONARY CARE UNIT				13
14 BURN INTENSIVE CARE UNIT				14
15 SURGICAL INTENSIVE CARE UNIT				15
16 OTHER SPECIAL CARE (SPECIFY)				16
17 TOTAL INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICE	63856		63856	17
18 TOTAL INPATIENT ROUTINE CARE SERVICES	1305287		1305287	18
18.50 ANCILLARY SERVICES	2196538	19209000	21405538	18.50
18.60 OUTPATIENT SERVICES		5353212	5353212	18.60
19 RHC				19
20 FQHC				20
21 HOME HEALTH AGENCY		609573	609573	21
22 AMBULANCE				22
23 CORF				23
24 ASC				24
24.01 HOSPICE				24.01
25 OBSERVATION BEDS	9250	100625	109875	25
TOTAL PATIENT REVENUES	3511075	25696416	29207491	

PART II - OPERATING EXPENSES

	1	2	
26 OPERATING EXPENSES		15679649	26
27 ADD (SPECIFY)			27
28			28
29			29
30			30
31			31
32			32
33 TOTAL ADDITIONS			33
34 DEDUCT (SPECIFY)			34
35 ROUNDING	-2		35
36			36
37			37
38			38
39 TOTAL DEDUCTIONS	-2		39
40 TOTAL OPERATING EXPENSES		15679647	40

STATEMENT OF REVENUES AND EXPENSES

WORKSHEET G-3

DESCRIPTION			
1	TOTAL PATIENT REVENUES	29207491	1
2	LESS - CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENTS' ACCOUNTS	12929123	2
3	NET PATIENT REVENUES	16278368	3
4	LESS - TOTAL OPERATING EXPENSES	15679647	4
5	NET INCOME FROM SERVICE TO PATIENTS	598721	5
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	67998	6
7	INCOME FROM INVESTMENTS		7
8	REVENUE FROM TELEPHONE AND TELEGRAPH SERVICE		8
9	REVENUE FROM TELEVISION AND RADIO SERVICE		9
10	PURCHASE DISCOUNTS		10
11	REBATES AND REFUNDS OF EXPENSES		11
12	PARKING LOT RECEIPTS		12
13	REVENUE FROM LAUNDRY AND LINEN SERVICE		13
14	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	26758	14
15	REVENUE FROM RENTAL OF LIVING QUARTERS		15
16	REV FROM SALE OF MED & SURG SUPP TO OTHER THAN PATIENTS		16
17	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS		17
18	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS	60870	18
19	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)		19
20	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN		20
21	RENTAL OF VENDING MACHINES	10231	21
22	RENTAL OF HOSPITAL SPACE	30551	22
23	GOVERNMENTAL APPROPRIATIONS		23
24	HOMEBOUND MEALS	17216	24
24.01	MISCELLANEOUS OPERATING REVENUE		24.01
24.02	OTHER NONOP REVENUE/PIMC	215070	24.02
24.03	CARE CALL	5932	24.03
24.04	OTHER OPERATING INCOME	19529	24.04
24.05	GAIN/LOSS ON SALE OF EQUIPMENT	-17496	24.05
24.07	WAGE GARNISHMENT FEE	133	24.07
25	TOTAL OTHER INCOME	436792	25
26	TOTAL	1035513	26
27	ELIMINATION OF PHS/ROUNDING		27
28			28
29			29
30	TOTAL OTHER EXPENSES		30
31	NET INCOME (OR LOSS) FOR THE PERIOD	1035513	31

ANALYSIS OF PROVIDER-BASED HOME HEALTH AGENCY COSTS

HHA NO.: 14-7299

WORKSHEET H

	SALARIES	EMPLOYEE	TRANS-	CONTRACTED/	OTHER	TOTAL HHA
	1	BENEFITS	PORTATION	PURCH SVCS	COSTS	COST
		2	3	4	5	6
GENERAL SERVICE COST CENTER						
1 CAPITAL RELATED-BLDG & FIXTURES						1
2 CAPITAL RELATED-MOVABLE EQUIPMENT						2
3 PLANT OPERATION & MAINTENANCE						3
4 TRANSPORTATION						4
5 ADMINISTRATIVE AND GENERAL HHA REIMBURSABLE SERVICES	58953		36875		36397	132225
6 SKILLED NURSING CARE	234863					234863
7 PHYSICAL THERAPY	93924					93924
8 OCCUPATIONAL THERAPY				6180		6180
9 SPEECH PATHOLOGY						
10 MEDICAL SOCIAL SERVICES						
11 HOME HEALTH AIDE	9954					9954
12 SUPPLIES						
13 DRUGS						
13.20 COST OF ADMINISTERING VACCINES						13.20
14 DME						14
HHA NONREIMBURSABLE SERVICES						
15 HOME DIALYSIS AIDE SERVICES						15
16 RESPIRATORY THERAPY						16
17 PRIVATE DUTY NURSING						17
18 CLINIC						18
19 HEALTH PROMOTION ACTIVITIES						19
20 DAY CARE PROGRAM						20
21 HOME DELIVERED MEALS PROGRAM						21
22 HOMEMAKER SERVICE						22
23 ALL OTHERS						23
23.50 TELEMEDICINE						23.50
24 TOTAL	397694		36875	6180	36397	477146

ANALYSIS OF PROVIDER-BASED HOME HEALTH AGENCY COSTS

HHA NO.: 14-7299

WORKSHEET H
 (CONTINUED)

	RECLASSIFI- CATIONS 7	RECLASSIFIED TRIAL BALANCE 8	ADJUSTMENTS 9	NET EXPENSES FOR ALLOCATION 10	
1					1
2					2
3					3
4					4
5	-11332	120893	-6425	114468	5
6		234863		234863	6
7		93924		93924	7
8		6180		6180	8
9					9
10					10
11		9954		9954	11
12					12
13					13
13.20					13.20
14					14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
23.50					23.50
24	-11332	465814	-6425	459389	24

COST ALLOCATION - HHA GENERAL SERVICE COST

HHA NO.: 14-7299

WORKSHEET H-4
 PART I

	NET EXPENSES FOR COST ALLOCATION	CAP REL BLDGS & FIXTURES	CAP REL MOVABLE EQUIPMENT	PLANT OPERATN & MAINT	TRANSPORT- ATION	SUBTOTAL 4A	ADMIN & GENERAL 5	TOTAL 6
	0	1	2	3	4			
GENERAL SERVICE COST CENTER								
1 CAPITAL RELATED-BLDG & FIXT								1
2 CAPITAL RELATED-MOVABLE EQUIP								2
3 PLANT OPERATION & MAINTENANCE								3
4 TRANSPORTATION								4
5 ADMINISTRATIVE AND GENERAL	114468					114468	114468	5
HHA REIMBURSABLE SERVICES								
6 SKILLED NURSING CARE	234863					234863	77911	312774
7 PHYSICAL THERAPY	93924					93924	31157	125081
8 OCCUPATIONAL THERAPY	6180					6180	2050	8230
9 SPEECH PATHOLOGY								9
10 MEDICAL SOCIAL SERVICES							48	48
11 HOME HEALTH AIDE	9954					9954	3302	13256
12 SUPPLIES								12
13 DRUGS								13
13.20 COST OF ADMINISTERING VACCINES								13.20
14 DME								14
HHA NONREIMBURSABLE SERVICES								
15 HOME DIALYSIS AIDE SERVICES								15
16 RESPIRATORY THERAPY								16
17 PRIVATE DUTY NURSING								17
18 CLINIC								18
19 HEALTH PROMOTION ACTIVITIES								19
20 DAY CARE PROGRAM								20
21 HOME DELIVERED MEALS PROGRAM								21
22 HOMEMAKER SERVICE								22
23 ALL OTHERS								23
23.50 TELEMEDICINE								23.50
24 TOTAL	459389					459389		459389

COST ALLOCATION - HHA STATISTICAL BASIS

HHA NO.: 14-7299

WORKSHEET H-4
 PART II

	CAP REL BLDGS & FIXTURES (SQUARE FEET) 1	CAP REL MOVABLE EQUIPMENT (DOLLAR VALUE) 2	PLANT OPERATN & MAINT (SQUARE FEET) 3	TRANSPORT- ATION (MILEAGE) 4	RECONCIL- IATION 5A	ADMIN & GENERAL (ACCUM COST) 5	
GENERAL SERVICE COST CENTER							
1 CAPITAL RELATED-BLDG & FIXT							1
2 CAPITAL RELATED-MOVABLE EQUIP							2
3 PLANT OPERATION & MAINTENANCE							3
4 TRANSPORTATION							4
5 ADMINISTRATIVE AND GENERAL HHA REIMBURSABLE SERVICES					-114468	345065	5
6 SKILLED NURSING CARE						234863	6
7 PHYSICAL THERAPY						93924	7
8 OCCUPATIONAL THERAPY						6180	8
9 SPEECH PATHOLOGY							9
10 MEDICAL SOCIAL SERVICES					144	144	10
11 HOME HEALTH AIDE						9954	11
12 SUPPLIES							12
13 DRUGS							13
13.20 COST OF ADMINISTERING VACCINES							13.20
14 DME							14
HHA NONREIMBURSABLE SERVICES							
15 HOME DIALYSIS AIDE SERVICES							15
16 RESPIRATORY THERAPY							16
17 PRIVATE DUTY NURSING							17
18 CLINIC							18
19 HEALTH PROMOTION ACTIVITIES							19
20 DAY CARE PROGRAM							20
21 HOME DELIVERED MEALS PROGRAM							21
22 HOMEMAKER SERVICE							22
23 ALL OTHERS							23
23.50 TELEMEDICINE							23.50
24 TOTAL					-114324	345065	24
25 COST TO BE ALLOC (PER W/S H)						114468	25
26 UNIT COST MULTIPLIER						.331729	26

PROVIDER NO. 14-1341 PANA COMMUNITY HOSPITAL
PERIOD FROM 01/01/2008 TO 12/31/2008

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (05/2007)

VERSION: 2009.01
05/20/2009 11:08

ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS

HHA NO.: 14-7299

WORKSHEET H-5
PART I

HHA COST CENTER	TOTAL HHA COSTS 29	
1 ADMINISTRATIVE AND GENERAL		1
2 SKILLED NURSING CARE	517650	2
3 PHYSICAL THERAPY	211808	3
4 OCCUPATIONAL THERAPY	10727	4
5 SPEECH PATHOLOGY	73	5
6 MEDICAL SOCIAL SERVICES	61	6
7 HOME HEALTH AIDE	22099	7
8 SUPPLIES	4669	8
9 DRUGS		9
9.20 COST OF ADMINISTERING VACC		9.20
10 DME		10
11 HOME DIALYSIS AIDE SERVICE		11
12 RESPIRATORY THERAPY		12
13 PRIVATE DUTY NURSING		13
14 CLINIC		14
15 HEALTH PROMOTION ACTIVITIE		15
16 DAY CARE PROGRAM		16
17 HOME DELIVERED MEALS PROGR		17
18 HOMEMAKER SERVICE		18
19 ALL OTHERS		19
19.50 TELEMEDICINE		19.50
20 TOTALS	767087	20
21 UNIT COST MULTIPLIER		21

ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS
 STATISTICAL BASIS

HHA NO.: 14-7299

WORKSHEET H-5
 PART II

HHA COST CENTER	OLD CAP BLDGS & FIXTURES SQUARE FEET	OLD CAP MOVABLE EQUIPMENT DOLLAR VALUE	NEW CAP BLDGS & FIXTURES SQUARE FEET	NEW CAP MOVABLE EQUIPMENT ACTUAL DEP	EMPLOYEE BENEFITS GROSS SALARIES	COMMUNI- CATIONS # OF PHONES	INFOR- MATION SYSTEMS # OF TERMINALS	ADMITTING/ BUSINESS OFFICE GROSS REVENUE	
	1	2	3	4	5	6.01	6.02	6.05	
1 ADMINISTRATIVE AND GENERAL			2058	2777	58953	9	8		1
2 SKILLED NURSING CARE					234863			308093	2
3 PHYSICAL THERAPY					93924			254441	3
4 OCCUPATIONAL THERAPY								7696	4
5 SPEECH PATHOLOGY								1776	5
6 MEDICAL SOCIAL SERVICES									6
7 HOME HEALTH AIDE					9954			16660	7
8 SUPPLIES								20907	8
9 DRUGS									9
9.20 COST OF ADMINISTERING VACC									9.20
10 DME									10
11 HOME DIALYSIS AIDE SERVICE									11
12 RESPIRATORY THERAPY									12
13 PRIVATE DUTY NURSING									13
14 CLINIC									14
15 HEALTH PROMOTION ACTIVITIE									15
16 DAY CARE PROGRAM									16
17 HOME DELIVERED MEALS PROGR									17
18 HOMEMAKER SERVICE									18
19 ALL OTHERS									19
19.50 TELEMEDICINE									19.50
20 TOTALS			2058	2777	397694	9	8	609573	20
21 TOTAL COST TO BE ALLOCATED			4273	2026	95973	2571	9456	15625	21
22 UNIT COST MULTIPLIER			2.076288		.241324		1182.000000		22
22 UNIT COST MULTIPLIER				.729564		285.666667		.025633	22

ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS
 STATISTICAL BASIS

HHA NO.: 14-7299

WORKSHEET H-5
 PART II

HHA COST CENTER	RECON- CILIATION	ADMIN & GENERAL	MAIN- TENANCE & REPAIRS	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	CAFETERIA
	6A.06	ACCUM COST	SQUARE FEET	SQUARE FEET	POUNDS OF LAUNDRY	SQUARE FEET	MEALS SERVED	MAN HOURS
		6.06	7	8	9	10	11	12
1 ADMINISTRATIVE AND GENERAL		32553		2058		2058		1
2 SKILLED NURSING CARE		377349						2
3 PHYSICAL THERAPY		154269						3
4 OCCUPATIONAL THERAPY		8427						4
5 SPEECH PATHOLOGY		46						5
6 MEDICAL SOCIAL SERVICES		48						6
7 HOME HEALTH AIDE		16085						7
8 SUPPLIES		536						8
9 DRUGS								9
9.20 COST OF ADMINISTERING VACC								9.20
10 DME								10
11 HOME DIALYSIS AIDE SERVICE								11
12 RESPIRATORY THERAPY								12
13 PRIVATE DUTY NURSING								13
14 CLINIC								14
15 HEALTH PROMOTION ACTIVITIE								15
16 DAY CARE PROGRAM								16
17 HOME DELIVERED MEALS PROGR								17
18 HOMEMAKER SERVICE								18
19 ALL OTHERS								19
19.50 TELEMEDICINE								19.50
20 TOTALS		589313		2058		2058		20
21 TOTAL COST TO BE ALLOCATED		63692		35072		12649		21
22 UNIT COST MULTIPLIER								22
22 UNIT COST MULTIPLIER		.108078		17.041788		6.146259		22

ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS
 STATISTICAL BASIS

HHA NO.: 14-7299

WORKSHEET H-5
 PART II

HHA COST CENTER	MAIN- TENANCE OF PERSONNEL NUMBER HOUSED	NURSING ADMINIS- TRATION DIRECT NRSING HRS	CENTRAL SERVICES & SUPPLY COSTED REQUIS.	PHARMACY COSTED REQUIS.	MEDICAL RECORDS + LIBRARY GROSS REVENUE	SOCIAL SERVICE TIME SPENT	NONPHYSIC. ANESTHET. ASSIGNED TIME	NURSING SCHOOL ASSIGNED TIME
	13	14	15	16	17	18	20	21
1 ADMINISTRATIVE AND GENERAL		3588						1
2 SKILLED NURSING CARE		10189			308093			2
3 PHYSICAL THERAPY		3930			254441			3
4 OCCUPATIONAL THERAPY					7696			4
5 SPEECH PATHOLOGY					1776			5
6 MEDICAL SOCIAL SERVICES								6
7 HOME HEALTH AIDE		436			16660			7
8 SUPPLIES			5929		20907			8
9 DRUGS								9
9.20 COST OF ADMINISTERING VACC								9.20
10 DME								10
11 HOME DIALYSIS AIDE SERVICE								11
12 RESPIRATORY THERAPY								12
13 PRIVATE DUTY NURSING								13
14 CLINIC								14
15 HEALTH PROMOTION ACTIVITIE								15
16 DAY CARE PROGRAM								16
17 HOME DELIVERED MEALS PROGR								17
18 HOMEMAKER SERVICE								18
19 ALL OTHERS								19
19.50 TELEMEDICINE								19.50
20 TOTALS		18143	5929		609573			20
21 TOTAL COST TO BE ALLOCATED		58649	3344		4368			21
22 UNIT COST MULTIPLIER			.564007		.007166			22
22 UNIT COST MULTIPLIER		3.232597						22

PROVIDER NO. 14-1341 PANA COMMUNITY HOSPITAL
 PERIOD FROM 01/01/2008 TO 12/31/2008

KPMG LLP COMPU-MAX MICRO SYSTEM
 IN LIEU OF FORM CMS-2552-96 (05/2007)

VERSION: 2009.01
 05/20/2009 11:08

ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS
 STATISTICAL BASIS

HHA NO.: 14-7299

WORKSHEET H-5
 PART II

HHA COST CENTER	I&R SALARY & FRINGES ASSIGNED TIME	I&R PROGRAM COSTS ASSIGNED TIME	PARAMED EDUCATION ASSIGNED TIME	
	22	23	24	
1 ADMINISTRATIVE AND GENERAL				1
2 SKILLED NURSING CARE				2
3 PHYSICAL THERAPY				3
4 OCCUPATIONAL THERAPY				4
5 SPEECH PATHOLOGY				5
6 MEDICAL SOCIAL SERVICES				6
7 HOME HEALTH AIDE				7
8 SUPPLIES				8
9 DRUGS				9
9.20 COST OF ADMINISTERING VACC				9.20
10 DME				10
11 HOME DIALYSIS AIDE SERVICE				11
12 RESPIRATORY THERAPY				12
13 PRIVATE DUTY NURSING				13
14 CLINIC				14
15 HEALTH PROMOTION ACTIVITIE				15
16 DAY CARE PROGRAM				16
17 HOME DELIVERED MEALS PROGR				17
18 HOMEMAKER SERVICE				18
19 ALL OTHERS				19
19.50 TELEMEDICINE				19.50
20 TOTALS				20
21 TOTAL COST TO BE ALLOCATED				21
22 UNIT COST MULTIPLIER				22
22 UNIT COST MULTIPLIER				22

APPORTIONMENT OF PATIENT SERVICE COSTS

HHA NO.: 14-7299

WORKSHEET H-6
 PARTS I & II

CHECK APPLICABLE BOX: [] TITLE V [XX] TITLE XVIII [] TITLE XIX

PART I - APPORTIONMENT OF HHA COST CENTERS: COMPUTATION OF THE LESSER OF AGGREGATE PROGRAM COST OR THE AGGREGATE OF THE PROGRAM LIMITATION

COST PER VISIT COMPUTATION		FROM	FACILITY	SHARED	TOTAL HHA	TOTAL	AVERAGE	
PATIENT SERVICES		WKST H-5, PART I, COL 29, LINE	COSTS	ANCILLARY COSTS	COSTS	VISITS	COST PER VISIT	
		2	1	2	3	4	5	
1	SKILLED NURSING CARE		517650		517650	2249	230.17	1
2	PHYSICAL THERAPY		211808		211808	1893	111.89	2
3	OCCUPATIONAL THERAPY		10727		10727	51	210.33	3
4	SPEECH PATHOLOGY		73		73	12	6.08	4
5	MEDICAL SOCIAL SERV		61		61			5
6	HOME HEALTH AIDE SERV		22099		22099	348	63.50	6
7	TOTAL		762418		762418	4553		7

LIMITATION COST COMPUTATION		MSA				PROGRAM	
PATIENT SERVICES		NO.				COST LIMITS	
		1	2	3	4	5	
8	SKILLED NURSING CARE						8
9	PHYSICAL THERAPY						9
10	OCCUPATIONAL THERAPY						10
11	SPEECH PATHOLOGY						11
12	MEDICAL SOCIAL SERV						12
13	HOME HEALTH AIDE SERV						13
14	TOTAL						14

SUPPLIES AND DRUGS COST COMPUTATIONS		FROM	FACILITY	SHARED	TOTAL HHA	TOTAL	RATIO	
OTHER PATIENT SERVICES		WKST H-5, PART I, COL 29, LINE	COSTS	ANCILLARY COSTS	COSTS	CHARGES		
		8	1	2	3	4	5	
15	COST OF MEDICAL SUPPLIES		4669		4669	20907	.223322	15
16	COST OF DRUGS							16
16.20	COST OF ADMINISTERING VACCINES	9.20						16.20

PER BENEFICIARY COST LIMITATION:		MSA	AMOUNT	
		NO.		
		1	2	
17	PROGRAM UNDUPLICATED CENSUS FROM WORKSHEET S-4			17
18	PER BENEFICIARY COST LIMITATION			18
19	PER BENEFICIARY COST LIMITATION			19

APPORTIONMENT OF PATIENT SERVICE COSTS

HHA NO.: 14-7299

WORKSHEET H-6
 PARTS II & III

CHECK APPLICABLE BOX: [] TITLE V [XX] TITLE XVIII [] TITLE XIX

PART II - APPORTIONMENT OF COST OF HHA SERVICES FURNISHED BY SHARED HOSPITAL DEPARTMENTS

	FROM WKST C, PART I, COL 9, LINE	COST TO CHARGE RATIO	TOTAL HHA CHARGES	HHA SHARED ANCILLARY COSTS	TRANSFER TO PART I	
	1	2	3	4		
1	PHYSICAL THERAPY 50	.498341			COL 2, LINE 2	1
2	OCCUPATIONAL THERAPY 51				COL 2, LINE 3	2
3	SPEECH PATHOLOGY 52				COL 2, LINE 4	3
4	MEDICAL SUPPLIES CHARGED TO PA 55	.186975			COL 2, LINE 15	4
5	DRUGS CHARGED TO PATIENTS 56	.473166			COL 2, LINE 16	5

PART III - OUTPATIENT THERAPY REDUCTION COMPUTATION

PART B SERVICES SUBJECT TO DEDUCTIBLES AND COINSURANCE
 PROGRAM VISITS PROGRAM COST PROGRAM

	FROM PART I COL. 5	COST PER VISIT	PRIOR TO 1/1/98	FROM 1/1/98 THRU 12/31/98	PRIOR TO 1/1/98	FROM 1/1/98 THRU 12/31/98	VISITS ON OR AFTER 1/1/99	
	1	2	2.01	3	3.01	4	5	
1	PHYSICAL THERAPY	111.89						1
2	OCCUPATIONAL THERAPY	210.33						2
3	SPEECH PATHOLOGY	6.08						3
4	TOTAL							4

CALCULATION OF HHA REMIBURSEMENT SETTLEMENT

HHA NO.: 14-7299

WORKSHEET H-7
 PARTS I & II

CHECK APPLICABLE BOX: [] TITLE V [] TITLE XVIII [] TITLE XIX

PART I - COMPUTATION OF THE LESSER OF REASONABLE COST OR CUSTOMARY CHARGES

DESCRIPTION	PART A 1	----- PART B -----		
		NOT SUBJECT TO DEDUCTIBLES & COINSURANCE 2	SUBJECT TO DEDUCTIBLES & COINSURANCE 3	
1 REASONABLE COST OF PROGRAM SERVICES				1
2 REASONABLE COST OF SERVICES				2
3 TOTAL CHARGES	266939		161870	2
CUSTOMARY CHARGES				
4 AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS				3
5 AMOUNT 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(B)				4
6 RATIO OF LINE 3 TO LINE 4 (NOT TO EXCEED 1.000000)				5
7 TOTAL CUSTOMARY CHARGES	266939		161870	6
8 EXCESS OF TOTAL CUSTOMARY CHARGES OVER TOTAL REASONABLE COST	266939		161870	7
9 EXCESS OF TOTAL REASONABLE COST OVER TOTAL CUSTOMARY CHARGES				8
PRIMARY PAYOR PAYMENTS				9

PART II - COMPUTATION OF HHA REIMBURSEMENT SETTLEMENT

DESCRIPTION	PART A SERVICES		PART B SERVICES	
	1	2	3	4
10 TOTAL REASONABLE COST				10
10.01 TOTAL PPS REIMBURSEMENT - FULL EPISODES WITHOUT OUTLIERS	277536		187393	10.01
10.02 TOTAL PPS REIMBURSEMENT - FULL EPISODES WITH OUTLIERS	4603			10.02
10.03 TOTAL PPS REIMBURSEMENT - LUPA EPISODES	5138		3884	10.03
10.04 TOTAL PPS REIMBURSEMENT - PEP EPISODES	7039		1403	10.04
10.05 TOTAL PPS REIMBURSEMENT - SCIC WITHIN A PEP EPISODES				10.05
10.06 TOTAL PPS REIMBURSEMENT - SCIC EPISODES	4587		5563	10.06
10.07 TOTAL PPS OUTLIER REIMBURSEMENT - FULL EPISODES WITH OUTLIERS				10.07
10.08 TOTAL PPS OUTLIER REIMBURSEMENT - PEP EPISODES				10.08
10.09 TOTAL PPS OUTLIER REIMBURSEMENT - SCIC WITHIN A PEP EPISODES				10.09
10.10 TOTAL PPS OUTLIER REIMBURSEMENT - SCIC EPISODES	1863			10.10
10.11 TOTAL OTHER PAYMENTS				10.11
10.12 DME PAYMENTS				10.12
10.13 OXYGEN PAYMENTS				10.13
10.14 PROSTHETIC AND ORTHOTIC PAYMENTS				10.14
11 PART B DEDUCTIBLES BILLED TO MEDICARE PATIENTS (EXCL COINSURANCE)				11
12 SUBTOTAL	300766		198243	12
13 EXCESS REASONABLE COST				13
14 SUBTOTAL	300766		198243	14
15 COINSURANCE BILLED TO PROGRAM PATIENTS				15
16 NET COST	300766		198243	16
17 REIMBURSABLE BAD DEBTS				17
17.01 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES				17.01
18 TOTAL COSTS - CURRENT COST REPORTING PERIOD	300766		198243	18
19 AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS				19
20 RECOVERY OF EXCESS DEPRECIATION RESULTING FROM AGENCIES' TERMINATION OR OR DECREASE IN PROGRAM UTILIZATION				20
21 OTHER ADJUSTMENTS (SPECIFY):				21
22 SUBTOTAL	300766		198243	22
23 SEQUESTRATION ADJUSTMENT				23
24 SUBTOTAL	300766		198243	24
25 TOTAL INTERIM PAYMENTS	300766		198243	25
25.01 TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)				25.01
26 BALANCE DUE PROVIDER/PROGRAM				26
27 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-II, SECTION 115.2				27

ANALYSIS OF PAYMENTS TO PROVIDER-BASED HHA'S
 FOR SERVICES RENDERED TO PROGRAM BENEFICIARIES

HHA NO.: 14-7299

WORKSHEET H-8

DESCRIPTION	PART A		PART B		
	MO/DAY/YR 1	AMOUNT 2	MO/DAY/YR 3	AMOUNT 4	
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		300766		198243	1
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	2
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM					3.01
ADJUSTMENT AMOUNT BASED ON SUBSEQUENT	PROGRAM				3.02
REVISION OF THE INTERIM RATE FOR THE COST	TO				3.03
REPORTING PERIOD. ALSO SHOW DATE OF EACH	PROVIDER	NONE		NONE	3.04
PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.					3.05
					3.50
	PROVIDER				3.51
	TO				3.52
	PROGRAM	NONE		NONE	3.53
					3.54
SUBTOTAL					3.99
4 TOTAL INTERIM PAYMENTS		300766		198243	4
TO BE COMPLETED BY INTERMEDIARY					
5 LIST SEPARATELY EACH TENTATIVE SETTLEMENT PAY- MENT AFTER DESK REVIEW. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	PROGRAM				5.01
	TO				5.02
	PROVIDER				5.03
	PROVIDER				5.50
	TO				5.51
	PROGRAM				5.52
SUBTOTAL					5.99
6 DETERMINED NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON THE COST REPORT.	PROGRAM TO				6.01
	PROVIDER	.01			6.01
	PROVIDER TO	.02			6.02
	PROGRAM				
7 TOTAL MEDICARE PROGRAM LIABILITY					7

NAME OF INTERMEDIARY: _____
 SIGNATURE OF AUTHORIZED PERSON: _____

INTERMEDIARY NUMBER: _____
 DATE (MO/DAY/YR): _____

ANALYSIS OF PROVIDER-BASED HOSPICE COSTS

HOSPICE NO.: 14-1575

WORKSHEET K

	SALARIES 1	EMPLOYEE BENEFITS 2	TRANS- PORTATION 3	CONTRACTED SERVICES 4	OTHER 5	TOTAL 6
GENERAL SERVICE COST CENTER						
1 CAPITAL RELATED COSTS-BLDG AND FIXT.						1
2 CAPITAL RELATED COSTS-MOVABLE EQUIP.						2
3 PLANT OPERATION AND MAINTENANCE						3
4 TRANSPORTATION - STAFF						4
5 VOLUNTEER SERVICE COORDINATION						5
6 ADMINISTRATIVE AND GENERAL	15914		16455		9815	42184
INPATIENT CARE SERVICE						
7 INPATIENT - GENERAL CARE				68		68
8 INPATIENT - RESPITE CARE						8
VISITING SERVICES						
9 PHYSICIAN SERVICES	597					597
10 NURSING CARE	99690					99690
10.20 NURSING CARE-CONTINUOUS HOME CARE						10.20
11 PHYSICAL THERAPY	405					405
12 OCCUPATIONAL THERAPY				65		65
13 SPEECH/LANGUAGE PATHOLOGY						13
14 MEDICAL SOCIAL SERVICES	4964					4964
15 SPIRITUAL COUNSELING	7737					7737
16 DIETARY COUNSELING						16
17 COUNSELING - OTHER						17
18 HOME HEALTH AIDE AND HOMEMAKER	6004					6004
18.20 HH AIDE & HOMEMAKER-CONT. HOME CARE						18.20
19 OTHER						19
OTHER HOSPICE SERVICE COSTS						
20 DRUGS, BIOLOGICAL & INFUSION THERAPY						20
20.30 ANALGESICS						20.30
20.31 SEDATIVES / HYPNOTICS						20.31
20.32 OTHER - SPECIFY						20.32
21 DURABLE MEDICAL EQUIPMENT/OXYGEN						21
22 PATIENT TRANSPORTATION						22
23 IMAGING SERVICES						23
24 LABS AND DIAGNOSTICS						24
25 MEDICAL SUPPLIES					55251	55251
26 OUTPATIENT SERVICES (INCLUDING E/R DEPT.)						26
27 RADIATION THERAPY						27
28 CHEMOTHERAPY						28
29 OTHER						29
HOSPICE NONREIMBURSABLE SERVICE						
30 BEREAVEMENT PROGRAM COSTS						30
31 VOLUNTEER PROGRAM COSTS						31
32 FUNDRAISING						32
33 OTHER PROGRAM COSTS						33
34 TOTAL	135311		16455	133	65066	216965

ANALYSIS OF PROVIDER-BASED HOSPICE COSTS

HOSPICE NO.: 14-1575

WORKSHEET K
 (CONTINUED)

	RECLASSIFI- CATION 7	SUBTOTAL 8	ADJUSTMENTS 9	TOTAL 10	
GENERAL SERVICE COST CENTER					
1 CAPITAL RELATED COSTS-BLDG AND FIXT.					1
2 CAPITAL RELATED COSTS-MOVABLE EQUIP.					2
3 PLANT OPERATION AND MAINTENANCE					3
4 TRANSPORTATION - STAFF					4
5 VOLUNTEER SERVICE COORDINATION					5
6 ADMINISTRATIVE AND GENERAL	-1700	40484	-175	40309	6
INPATIENT CARE SERVICE					
7 INPATIENT - GENERAL CARE		68		68	7
8 INPATIENT - RESPITE CARE					8
VISITING SERVICES					
9 PHYSICIAN SERVICES		597		597	9
10 NURSING CARE		99690		99690	10
10.20 NURSING CARE-CONTINUOUS HOME CARE					10.20
11 PHYSICAL THERAPY		405		405	11
12 OCCUPATIONAL THERAPY		65		65	12
13 SPEECH/LANGUAGE PATHOLOGY					13
14 MEDICAL SOCIAL SERVICES		4964		4964	14
15 SPIRITUAL COUNSELING		7737		7737	15
16 DIETARY COUNSELING					16
17 COUNSELING - OTHER					17
18 HOME HEALTH AIDE AND HOMEMAKER		6004		6004	18
18.20 HH AIDE & HOMEMAKER-CONT. HOME CARE					18.20
19 OTHER					19
OTHER HOSPICE SERVICE COSTS					
20 DRUGS, BIOLOGICAL & INFUSION THERAPY					20
20.30 ANALGESICS					20.30
20.31 SEDATIVES / HYPNOTICS					20.31
20.32 OTHER - SPECIFY					20.32
21 DURABLE MEDICAL EQUIPMENT/OXYGEN					21
22 PATIENT TRANSPORTATION					22
23 IMAGING SERVICES					23
24 LABS AND DIAGNOSTICS					24
25 MEDICAL SUPPLIES		55251		55251	25
26 OUTPATIENT SERVICES (INCLUDING E/R DEPT.)					26
27 RADIATION THERAPY					27
28 CHEMOTHERAPY					28
29 OTHER					29
HOSPICE NONREIMBURSABLE SERVICE					
30 BEREAVEMENT PROGRAM COSTS					30
31 VOLUNTEER PROGRAM COSTS					31
32 FUNDRAISING					32
33 OTHER PROGRAM COSTS					33
34 TOTAL	-1700	215265	-175	215090	34

COST ALLOCATION - HOSPICE GENERAL SERVICE COST

HOSPICE NO.: 14-1575

WORKSHEET K-4
 PART I

	NET EXPENSES FOR COST ALLOCATION	CAP REL COST BLDG & FIXTURES	CAP REL MOVABLE EQUIPMENT	PLANT OPERATN & MAINT	TRANSPO- RTATION	VOLUNTEER SERV. CO- ORDINATOR	SUBTOTAL 5A	ADMIN & GENERAL 6	TOTAL 7
	0	1	2	3	4	5			
GENERAL SERVICE COST CENTER									
1 CAP REL COSTS-BLDG AND FIXT.								1	
2 CAP REL COSTS-MOVABLE EQUIP.								2	
3 PLANT OPERATION & MAINT.								3	
4 TRANSPORTATION - STAFF								4	
5 VOLUNTEER SERVICE COORD.								5	
6 ADMINISTRATIVE AND GENERAL INPATIENT CARE SERVICE	40309						40309	40309	
7 INPATIENT - GENERAL CARE	68						68	16	
8 INPATIENT - RESPITE CARE VISITING SERVICES								84	
9 PHYSICIAN SERVICES	597						597	138	
10 NURSING CARE	99690						99690	22991	
10.20 NURSING CARE-CONTINUOUS HOME								122681	
11 PHYSICAL THERAPY	405						405	93	
12 OCCUPATIONAL THERAPY	65						65	15	
13 SPEECH/LANGUAGE PATHOLOGY									
14 MEDICAL SOCIAL SERVICES	4964						4964	1145	
15 SPIRITUAL COUNSELING	7737						7737	1784	
16 DIETARY COUNSELING									
17 COUNSELING - OTHER									
18 HH AIDE AND HOMEMAKER	6004						6004	1385	
18.20 HH AIDE & HMKR-CONT. HOME CA									
19 OTHER									
OTHER HOSPICE SERVICE COSTS									
20 DRUGS, BIOL. & INFUS. THER.									
20.30 ANALGESICS									
20.31 SEDATIVES / HYPNOTICS									
20.32 OTHER - SPECIFY									
21 DURABLE MED. EQUIP./OXYGEN									
22 PATIENT TRANSPORTATION									
23 IMAGING SERVICES									
24 LABS AND DIAGNOSTICS									
25 MEDICAL SUPPLIES	55251						55251	12742	
26 OUTPAT.SERV.(INCL.E/R DEPT.)									
27 RADIATION THERAPY									
28 CHEMOTHERAPY									
29 OTHER									
HOSPICE NONREIMBURSABLE SERV.									
30 BEREAVEMENT PROGRAM COSTS									
31 VOLUNTEER PROGRAM COSTS									
32 FUNDRAISING									
33 OTHER PROGRAM COSTS									
34 COST TO BE ALLOCATED	215090						215090		

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS HOSPICE NO.: 14-1575

WORKSHEET K-5
 PART I

HOSPICE COST CENTER	TOTAL HOSPICE COSTS 29	
1 ADMINISTRATIVE AND GENERAL		1
2 INPATIENT - GENERAL CARE	98	2
3 INPATIENT - RESPITE CARE		3
4 PHYSICIAN SERVICES	1238	4
5 NURSING CARE	224604	5
5.20 NURSING CARE-CONTINUOUS HOM	115	5.20
6 PHYSICAL THERAPY	583	6
7 OCCUPATIONAL THERAPY	94	7
8 SPEECH/LANGUAGE PATHOLOGY		8
9 MEDICAL SOCIAL SERV. - DIRE	10125	9
10 SPIRITUAL COUNSELING	16243	10
11 DIETARY COUNSELING		11
12 COUNSELING - OTHER		12
13 HOME HLTH AIDE & HOMEMAKERS	15765	13
13.20 HH AIDE & HMKR-CONT. HOME C		13.20
14 OTHER		14
15 DRUGS,BIOLOGICALS & INFUSIO		15
15.30 ANALGESICS		15.30
15.31 SEDATIVES / HYPNOTICS		15.31
15.32 OTHER - SPECIFY		15.32
16 DURABLE MED. EQUIP./OXYGEN		16
17 PATIENT TRANSPORTATION		17
18 IMAGING SERVICES		18
19 LABS AND DIAGNOSTICS		19
20 MEDICAL SUPPLIES	79636	20
21 OUTPAT. SERV.(INCL.E/R DEPT		21
22 RADIATION THERAPY		22
23 CHEMOTHERAPY		23
24 OTHER		24
25 BEREAVEMENT PROGRAM COSTS		25
26 VOLUNTEER PROGRAM COSTS		26
27 FUNDRAISING		27
28 OTHER PROGRAM COSTS		28
29 TOTALS	348501	29
30 UNIT COST MULTIPLIER		30

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS
 STATISTICAL BASIS

HOSPICE NO.: 14-1575

WORKSHEET K-5
 PART II

HOSPICE COST CENTER	OLD CAP BLDGS & FIXTURES SQUARE FEET	OLD CAP MOVABLE EQUIPMENT DOLLAR VALUE	NEW CAP BLDGS & FIXTURES SQUARE FEET	NEW CAP MOVABLE EQUIPMENT ACTUAL DEP	EMPLOYEE BENEFITS GROSS SALARIES	COMMUNI- CATIONS # OF PHONES	INFOR- MATION SYSTEMS # OF TERMINALS	ADMITTING/ BUSINESS OFFICE GROSS REVENUE	
	1	2	3	4	5	6.01	6.02	6.05	
1 ADMINISTRATIVE AND GENERAL				1764	15914	1		75066	1
2 INPATIENT - GENERAL CARE									2
3 INPATIENT - RESPITE CARE									3
4 PHYSICIAN SERVICES					597			1165	4
5 NURSING CARE					99690			292856	5
5.20 NURSING CARE-CONTINUOUS HOM					405				5.20
6 PHYSICAL THERAPY									6
7 OCCUPATIONAL THERAPY									7
8 SPEECH/LANGUAGE PATHOLOGY									8
9 MEDICAL SOCIAL SERV. - DIRE					4964			8718	9
10 SPIRITUAL COUNSELING					7737			16130	10
11 DIETARY COUNSELING									11
12 COUNSELING - OTHER									12
13 HOME HLTH AIDE & HOMEMAKERS					6004			30070	13
13.20 HH AIDE & HMKR-CONT. HOME C									13.20
14 OTHER									14
15 DRUGS,BIOLOGICALS & INFUSIO									15
15.30 ANALGESICS									15.30
15.31 SEDATIVES / HYPNOTICS									15.31
15.32 OTHER - SPECIFY									15.32
16 DURABLE MED. EQUIP./OXYGEN									16
17 PATIENT TRANSPORTATION									17
18 IMAGING SERVICES									18
19 LABS AND DIAGNOSTICS									19
20 MEDICAL SUPPLIES									20
21 OUTPAT. SERV.(INCL.E/R DEPT									21
22 RADIATION THERAPY									22
23 CHEMOTHERAPY									23
24 OTHER									24
25 BEREAVEMENT PROGRAM COSTS									25
26 VOLUNTEER PROGRAM COSTS									26
27 FUNDRAISING									27
28 OTHER PROGRAM COSTS									28
29 TOTAL				1764	135311	1		424005	29
30 TOTAL COST TO BE ALLOCATED				1287	32654	286		10869	30
31 UNIT COST MULTIPLIER					.241326				31
31 UNIT COST MULTIPLIER				.729592		286.000000		.025634	31

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS
 STATISTICAL BASIS

HOSPICE NO.: 14-1575

WORKSHEET K-5
 PART II

HOSPICE COST CENTER	RECON- CILIATION	ADMIN & GENERAL	MAIN- TENANCE & REPAIRS	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	CAFETERIA	
		ACCUM COST	SQUARE FEET	SQUARE FEET	POUNDS OF LAUNDRY	SQUARE FEET	MEALS SERVED	MAN HOURS	
	6A.06	6.06	7	8	9	10	11	12	
1	ADMINISTRATIVE AND GENERAL	7337						1364	1
2	INPATIENT - GENERAL CARE	84							2
3	INPATIENT - RESPITE CARE								3
4	PHYSICIAN SERVICES	909						21	4
5	NURSING CARE	154247						5320	5
5.20	NURSING CARE-CONTINUOUS HOM	98							5.20
6	PHYSICAL THERAPY	498							6
7	OCCUPATIONAL THERAPY	80							7
8	SPEECH/LANGUAGE PATHOLOGY								8
9	MEDICAL SOCIAL SERV. - DIRE	7530						158	9
10	SPIRITUAL COUNSELING	11801						293	10
11	DIETARY COUNSELING								11
12	COUNSELING - OTHER								12
13	HOME HLTH AIDE & HOMEMAKERS	9609						546	13
13.20	HH AIDE & HMKR-CONT. HOME C								13.20
14	OTHER								14
15	DRUGS,BIOLOGICALS & INFUSIO								15
15.30	ANALGESICS								15.30
15.31	SEDATIVES / HYPNOTICS								15.31
15.32	OTHER - SPECIFY								15.32
16	DURABLE MED. EQUIP./OXYGEN								16
17	PATIENT TRANSPORTATION								17
18	IMAGING SERVICES								18
19	LABS AND DIAGNOSTICS								19
20	MEDICAL SUPPLIES	67993							20
21	OUTPAT. SERV.(INCL.E/R DEPT								21
22	RADIATION THERAPY								22
23	CHEMOTHERAPY								23
24	OTHER								24
25	BEREAVEMENT PROGRAM COSTS								25
26	VOLUNTEER PROGRAM COSTS								26
27	FUNDRAISING								27
28	OTHER PROGRAM COSTS								28
29	TOTAL	260186						7702	29
30	TOTAL COST TO BE ALLOCATED	28121						5800	30
31	UNIT COST MULTIPLIER								31
31	UNIT COST MULTIPLIER	.108080						.753051	31

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS
 STATISTICAL BASIS

HOSPICE NO.: 14-1575

WORKSHEET K-5
 PART II

HOSPICE COST CENTER	MAIN- TENANCE OF PERSONNEL NUMBER HOUSED	NURSING ADMINIS- TRATION DIRECT NRSNG HRS	CENTRAL SERVICES & SUPPLY COSTED REQUIS.	PHARMACY COSTED REQUIS.	MEDICAL RECORDS + LIBRARY GROSS REVENUE	SOCIAL SERVICE TIME SPENT	NONPHYSIC. ANESTHET. ASSIGNED TIME	NURSING SCHOOL ASSIGNED TIME
	13	14	15	16	17	18	20	21
1 ADMINISTRATIVE AND GENERAL		1364			75066			1
2 INPATIENT - GENERAL CARE								2
3 INPATIENT - RESPITE CARE								3
4 PHYSICIAN SERVICES		21			1165			4
5 NURSING CARE		5320			292856			5
5.20 NURSING CARE-CONTINUOUS HOM								5.20
6 PHYSICAL THERAPY								6
7 OCCUPATIONAL THERAPY								7
8 SPEECH/LANGUAGE PATHOLOGY								8
9 MEDICAL SOCIAL SERV. - DIRE		158			8718			9
10 SPIRITUAL COUNSELING		293			16130			10
11 DIETARY COUNSELING								11
12 COUNSELING - OTHER								12
13 HOME HLTH AIDE & HOMEMAKERS		546			30070			13
13.20 HH AIDE & HMKR-CONT. HOME C								13.20
14 OTHER								14
15 DRUGS,BIOLOGICALS & INFUSIO								15
15.30 ANALGESICS								15.30
15.31 SEDATIVES / HYPNOTICS								15.31
15.32 OTHER - SPECIFY								15.32
16 DURABLE MED. EQUIP./OXYGEN								16
17 PATIENT TRANSPORTATION								17
18 IMAGING SERVICES								18
19 LABS AND DIAGNOSTICS								19
20 MEDICAL SUPPLIES								20
21 OUTPAT. SERV.(INCL.E/R DEPT								21
22 RADIATION THERAPY								22
23 CHEMOTHERAPY								23
24 OTHER								24
25 BEREAVEMENT PROGRAM COSTS								25
26 VOLUNTEER PROGRAM COSTS								26
27 FUNDRAISING								27
28 OTHER PROGRAM COSTS								28
29 TOTAL		7702			424005			29
30 TOTAL COST TO BE ALLOCATED		51356			3038			30
31 UNIT COST MULTIPLIER					.007165			31
31 UNIT COST MULTIPLIER		6.667878						31

PROVIDER NO. 14-1341 PANA COMMUNITY HOSPITAL
 PERIOD FROM 01/01/2008 TO 12/31/2008

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ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS HOSPICE NO.: 14-1575
 STATISTICAL BASIS

WORKSHEET K-5
 PART II

HOSPICE COST CENTER	I&R SALARY & FRINGES ASSIGNED TIME	I&R PROGRAM COSTS ASSIGNED TIME	PARAMED EDUCATION ASSIGNED TIME	
	22	23	24	
1 ADMINISTRATIVE AND GENERAL				1
2 INPATIENT - GENERAL CARE				2
3 INPATIENT - RESPITE CARE				3
4 PHYSICIAN SERVICES				4
5 NURSING CARE				5
5.20 NURSING CARE-CONTINUOUS HOM				5.20
6 PHYSICAL THERAPY				6
7 OCCUPATIONAL THERAPY				7
8 SPEECH/LANGUAGE PATHOLOGY				8
9 MEDICAL SOCIAL SERV. - DIRE				9
10 SPIRITUAL COUNSELING				10
11 DIETARY COUNSELING				11
12 COUNSELING - OTHER				12
13 HOME HLTH AIDE & HOMEMAKERS				13
13.20 HH AIDE & HMKR-CONT. HOME C				13.20
14 OTHER				14
15 DRUGS,BIOLOGICALS & INFUSIO				15
15.30 ANALGESICS				15.30
15.31 SEDATIVES / HYPNOTICS				15.31
15.32 OTHER - SPECIFY				15.32
16 DURABLE MED. EQUIP./OXYGEN				16
17 PATIENT TRANSPORTATION				17
18 IMAGING SERVICES				18
19 LABS AND DIAGNOSTICS				19
20 MEDICAL SUPPLIES				20
21 OUTPAT. SERV.(INCL.E/R DEPT				21
22 RADIATION THERAPY				22
23 CHEMOTHERAPY				23
24 OTHER				24
25 BEREAVEMENT PROGRAM COSTS				25
26 VOLUNTEER PROGRAM COSTS				26
27 FUNDRAISING				27
28 OTHER PROGRAM COSTS				28
29 TOTAL				29
30 TOTAL COST TO BE ALLOCATED				30
31 UNIT COST MULTIPLIER				31
31 UNIT COST MULTIPLIER				31

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APPORTIONMENT OF HOSPICE SHARED SERVICES

HOSPICE NO.: 14-1575

WORKSHEET K-5
PART III

PART III - COMPUTATION OF TOTAL HOSPICE SHARED COSTS

	WKST C, PART I, COL. 9, LINE 0	COST TO CHARGE RATIO 1	TOTAL HOSPICE CHARGES 2	HOSPICE SHARED ANCILLARY COSTS 3	
ANCILLARY SERVICE COST CENTERS					
1 PHYSICAL THERAPY	50	0.498341			1
2 OCCUPATIONAL THERAPY	51				2
3 SPEECH/LANGUAGE PATHOLOGY	52				3
4 DRUGS, BIOLOGICALS AND INFUSION	56	0.473166			4
5 DURABLE MEDICAL EQUIPMENT/OXYGEN	67				5
6 LABS AND DIAGNOSTICS	44	0.269343			6
7 MEDICAL SUPPLIES	55	0.186975			7
8 OUTPATIENT SERVICES (INCL. E/R DEPT)	61	0.719413			8
9 RADIATION THERAPY	41	0.222581			9
10 OTHER ANCILLARY (SPECIFY)	59				10
11 TOTALS					11

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CALCULATION OF HOSPICE PER DIEM COST

HOSPICE NO.: 14-1575

WORKSHEET K-6

COMPUTATION OF PER DIEM COST	TITLE XVIII 1	TITLE XIX 2	OTHER 3	TOTAL 4	
1 TOTAL COST				348501	1
2 TOTAL UNDUPLICATED DAYS				3127	2
3 AGGREGATE COST PER DIEM				111.45	3
4 UNDUPLICATED MEDICARE DAYS	3016				4
5 AGGREGATE MEDICARE COST	336133				5
6 UNDUPLICATED MEDICAID DAYS		92			6
7 AGGREGATE MEDICAID COST		10253			7
8 UNDUPLICATED SNF DAYS					8
9 AGGREGATE SNF COST					9
10 UNDUPLICATED NF DAYS					10
11 AGGREGATE NF COST					11
12 OTHER UNDUPLICATED DAYS			19		12
13 AGGREGATE COST FOR OTHER DAYS			2118		13