

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

WORKSHEET S
PARTS I & II

INTERMEDIARY [] AUDITED DATE RECEIVED 06/30/2007 [] INITIAL [] RE-OPENING
USE ONLY: [] DESK REVIEWED INTERMEDIARY NO. [] FINAL [XX] MCR CODE 1

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 LINDEN OAKS HOSPITAL (14-4035) (PROVIDER NAME(S) AND NUMBER(S)) FOR THE COST REPORTING PERIOD BEGINNING 07/01/2007 AND ENDING 06/30/2008, AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS A TRUE, CORRECT AND COMPLETE STATEMENT PREPARED FROM THE BOOKS AND RECORDS OF THE PROVIDER IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED. I FURTHER CERTIFY THAT I AM FAMILIAR WITH THE LAWS AND REGULATIONS REGARDING THE PROVISION OF HEALTH CARE SERVICES AND THAT THE SERVICES IDENTIFIED IN THIS COST REPORT WERE PROVIDED IN COMPLIANCE WITH SUCH LAWS AND REGULATIONS.

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

TITLE

DATE

PART II - SETTLEMENT SUMMARY

	TITLE V	TITLE XVIII	TITLE XIX
		PART A	PART B
	1	2	3
1	HOSPITAL		
2	SUBPROVIDER I	109648	
3	SWING BED - SNF		
4	SWING BED - NF		
5	SKILLED NURSING FACILITY		
6	NURSING FACILITY		
7	HOME HEALTH AGENCY		
8	OUTPATIENT REHABILITATION PROVIDER		
9	HEALTH CLINIC		
100	TOTAL	109648	

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
 (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.			NO	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
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)					
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?			NO	29
30	DOES THIS HOSPITAL QUALIFY AS A RURAL PRIMARY CARE HOSPITAL (RPCH)/CRITICAL ACCESS HOSPITAL (CAH)? SEE 42 CFR 485.606ff.			NO	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.				30.01
30.02	IF THIS FACILITY QUALIFIES AS AN RPCH/CAH, HAS IT ELECTED THE ALL-INCLUSIVE METHOD OF PAYMENT FOR OUTPATIENT SERVICES?				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)				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.				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
PROSPECTIVE PAYMENT SYSTEM (PPS) - CAPITAL					
		V	XVIII	XIX	
		1	2	3	
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?				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.	YES	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?	YES	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 NHCMQ 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:					54	
	PREMIUMS:	PAID LOSSES:		AND/OR SELF INSURANCE:			
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	
			DATE	Y/N	LIMIT	Y/N	FEE\$
			0	1	2	3	4
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.		/ /	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)	YES	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.)	NO		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: 1	STATE: 2	ZIP CODE 3	CBSA 4	FTE/ CAMPUS 5

HOSPITAL AND HEALTH CARE COMPLEX STATISTICAL DATA

WORKSHEET S-3
 PART I
 (CONTINUED)

COMPONENT	-----DISCHARGES-----				TOTAL ALL PATIENTS
	TITLE V 12	TITLE XVIII 13	TITLE XIX 14	TITLE XX 15	
1 HOSPITAL ADULTS & PEDS, EXCL. SWING BED, OBSERV & HOSPICE DAYS		482	291	3523	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		482	291	3523	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.	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	A-6 2	3	4	5	6	
1	SALARIES							1
2	TOTAL SALARIES	16013932						2
3	NON-PHYSICIAN ANESTHETIST PART A							3
4	NON-PHYSICIAN ANESTHETIST PART B							4
4.01	PHYSICIAN - PART A							4.01
5	TEACHING PHYSICIAN SALARIES							5
5.01	PHYSICIAN - PART B							5.01
6	NON-PHYSICIAN - PART B							6
6.01	INTERNS & RESIDENTS (IN APPR PGM)							6.01
7	CONTRACT SERVICES, I&R							7
8	HOME OFFICE PERSONNEL							8
8.01	SNF							8.01
9	EXCLUDED AREA SALARIES		808736					9
9.01	OTHER WAGES & RELATED COSTS							9.01
9.02	CONTRACT LABOR							9.02
9.03	PHARMACY SERVICES UNDER CONTRACT						CMS 339	9.03
10	LABORATORY SERVICES UNDER CONTRACT						CMS 339	10
10.01	MANAGEMENT AND ADMINISTRATIVE SERVICES'						CMS 339	10.01
11	CONTRACT LABOR: PHYSICIAN PART A							11
12	TEACHING PHYSICIAN UNDER CONTRACT							12
12.01	HOME OFFICE SALARIES & WAGE REL COSTS							12.01
13	HOME OFFICE: PHYSICIAN PART A							13
14	TEACHING PHYSICIAN SALARIES							14
15	WAGE-RELATED COSTS							15
16	WAGE RELATED COSTS (CORE)						CMS 339	16
17	WAGE RELATED COSTS (OTHER)						CMS 339	17
18	EXCLUDED AREAS						CMS 339	18
18.01	NON-PHYSICIAN ANESTHETIST PART A						CMS 339	18.01
19	NON-PHYSICIAN ANESTHETIST PART B						CMS 339	19
19.01	PHYSICIAN PART A						CMS 339	19.01
20	PHYSICIAN PART B						CMS 339	20
21	WAGE RELATED COSTS (RHC/FQHC)							21
22	INTERNS & RESIDENTS (IN APPR PGM)							22
22.01	OVERHEAD COSTS - DIRECT SALARIES							22.01
23	EMPLOYEE BENEFITS		163476					23
24	ADMINISTRATIVE & GENERAL	3178087	-163476					24
24.01	ADMINISTRATIVE & GENERAL UNDER CONTACT							24.01
25	MAINTENANCE & REPAIRS							25
26	OPERATION OF PLANT							26
26.01	LAUNDRY & LINEN SERVICE							26.01
27	HOUSEKEEPING							27
27.01	HOUSEKEEPING UNDER CONTRACT							27.01
28	DIETARY							28
29	DIETARY UNDER CONTRACT							29
30	CAFETERIA							30
31	MAINTENANCE OF PERSONNEL	850175						31
32	NURSING ADMINISTRATION							32
33	CENTRAL SERVICES AND SUPPLY							33
34	PHARMACY	157						34
35	MEDICAL RECORDS & MEDICAL RECORDS LIBR							35
	SOCIAL SERVICE							
	OTHER GENERAL SERVICE							

HOSPITAL WAGE INDEX INFORMATION

PART III - HOSPITAL WAGE INDEX SUMMARY		AMOUNT	RECLASS. OF SALARIES FROM WKST.	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	A-6 2	3	4	5	6	
1	NET SALARIES	16013932		16013932				1
2	EXCLUDED AREA SALARIES		808736	808736				2
3	SUBTOTAL SALARIES (LINE 1 MINUS LINE 2)	16013932	-808736	15205196				3
4	SUBTOTAL OTHER WAGES & REL COSTS							4
5	SUBTOTAL WAGE-RELATED COSTS							5
6	TOTAL (SUM OF LINES 3 THRU 5)	16013932	-808736	15205196				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	4028419		4028419	74832.00	53.83		13

NHCMQ DEMONSTRATION STATISTICAL DATA
 STATISTICAL DATA

WORKSHEET S-7

GROUP	M3PI REVENUE CODE	SERVICES PRIOR TO JANUARY 1		SERVICES ON OR AFTER JANUARY 1		TOTAL
		RATE	DAYS	RATE	DAYS	
1	2	3	3.01	4	4.01	5
1	RVC/RUC					1
2	RVB/RUB					2
3	RVA/RUA					3
3.01	RUX					3.01
3.02	RUL					3.02
4	RHD/RVC					4
5	RHC/RVB					5
6	RHB/RVA					6
6.01	RVX					6.01
6.02	RVL					6.02
7	RHA/RHC					7
8	RMC/RHB					8
9	RMB/RHA					9
9.01	RHX					9.01
9.02	RHL					9.02
10	RMA/RMC					10
11	RLB/RMB					11
12	RLA/RMA					12
12.01	RMX					12.01
12.02	RML					12.02
13	SE3/RLB					13
14	SE2/RLA					14
14.01	RLX					14.01
15	SE1/SE3					15
16	SSC/SE2					16
17	SSB/SE1					17
18	SSA/SSC					18
19	CD2/SSB					19
20	CD1/SSA					20
21	CC2					21
22	CC1					22
23	CB2					23
24	CB1					24
25	CA2					25
26	CA1					26
27	IB2					27
28	IB1					28
29	IA2					29
30	IA1					30
31	BB2					31
32	BB1					32
33	BA2					33
34	BA1					34
35	PE2					35
36	PE1					36
37	PD2					37
38	PD1					38
39	PC2					39
40	PC1					40
41	PB2					41
42	PB1					42
43	PA2					43
44	PA1					44
45	DEFAULT RATE					45
46	TOTAL					46

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				1093792	1093792	-4659	1089133	3
4	0400 NEW CAP REL COSTS-MVBLE EQUIP								4
5	0500 EMPLOYEE BENEFITS		2805404	2805404	1480878	4286282		4286282	5
6	0600 ADMINISTRATIVE & GENERAL	3178087	6064019	9242106	-1505871	7736235	185122	7921357	6
7	0700 MAINTENANCE & REPAIRS								7
8	0800 OPERATION OF PLANT		583112	583112	-28247	554865	-19309	535556	8
9	0900 LAUNDRY & LINEN SERVICE						89800	89800	9
10	1000 HOUSEKEEPING						725538	725538	10
11	1100 DIETARY		954473	954473	-1812	952661	-21059	931602	11
12	1200 CAFETERIA								12
13	1300 MAINTENANCE OF PERSONNEL								13
14	1400 NURSING ADMINISTRATION	850175	117699	967874	-65136	902738		902738	14
15	1500 CENTRAL SERVICES & SUPPLY								15
16	1600 PHARMACY	157	872161	872318	-108	872210		872210	16
17	1700 MEDICAL RECORDS & LIBRARY						296872	296872	17
18	1800 SOCIAL SERVICE								18
20	2000 NONPHYSICIAN ANESTHETISTS								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	8974491	1468663	10443154	-2718798	7724356	-205388	7518968	25
	ANCILLARY SERVICE COST CENTERS								
41	4100 RADIOLOGY-DIAGNOSTIC		363178	363178		363178		363178	41
44	4400 LABORATORY		176523	176523		176523		176523	44
46.30	4650 BLOOD CLOTTING FACTORS ADMIN CO								46.30
50	5000 PHYSICAL THERAPY	218	44669	44887	-15	44872		44872	50
52.01	5201 EXPRESSIVE THERAPY								52.01
53	5300 ELECTROCARDIOLOGY		13990	13990		13990		13990	53
54	5400 ELECTROENCEPHALOGRAPHY	54	6659	6713	-4	6709		6709	54
56	5600 DRUGS CHARGED TO PATIENTS								56
	OUTPATIENT SERVICE COST CENTERS								
60.01	6001 PARTIAL HOSPITALIZATION	3010750	722358	3733108	819744	4552852	-193603	4359249	60.01
60.02	6002 ADDICTION RECOVERY								60.02
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 OPT								69.20
69.30	6930 CMHC								69.30
69.40	6940 OPT								69.40
71	7100 HOME HEALTH AGENCY								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
95	SUBTOTALS	16013932	14192908	30206840	-925577	29281263	853314	30134577	95
	NONREIMBURSABLE COST CENTERS								
98	9800 PHYSICIANS' PRIVATE OFFICES								98
100	7950 SCHOOL				925577	925577		925577	100
101	TOTAL	16013932	14192908	30206840		30206840	853314	31060154	101

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	INCREASE			
		COST CENTER	LINE #	SALARY	OTHER
	1	2	3	4	5
1 RENT/LEASE EXPENSE	A	NEW CAP REL COSTS-BLDG & FIXT	3		73744
2	A				
3	A				
4	A				
5	A				
6	A				
7	A				
8	A				
9					
10 PROPERTY INSURANCE	B	NEW CAP REL COSTS-BLDG & FIXT	3		15318
11					
12 BENEFIT AND FICA RECLASS	C	EMPLOYEE BENEFITS	5		1317510
13	C				
14	C				
15	C				
16	C				
17	C				
18					
19 DEPRECIATION	D	NEW CAP REL COSTS-BLDG & FIXT	3		1000071
20					
21 REAL ESTATE TAXES	E	NEW CAP REL COSTS-BLDG & FIXT	3		4659
22					
23 SCHOOL EXPENSES	F	SCHOOL	100	808736	116841
24					
25					
26 BONUS SALARY PAYMENT	G	EMPLOYEE BENEFITS	5	163476	
27					
28 PARTIAL HOSPITALIZATION	H	PARTIAL HOSPITALIZATION	60.01	885044	165054
29					
30					
31					
32					
33					
34					
35					
36 TOTAL RECLASSIFICATIONS				1857256	2693197

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE			WKST A-7 REF.
			LINE #	SALARY	OTHER	
1	1	6	7	8	9	10
1 RENT/LEASE EXPENSE	A	EMPLOYEE BENEFITS	5		108	9 1
2	A	ADMINISTRATIVE & GENERAL	6		7753	9 2
3	A	OPERATION OF PLANT	8		28247	3
4	A	DIETARY	11		1812	4
5	A	NURSING ADMINISTRATION	14		2322	5
6	A	PHARMACY	16		108	6
7	A	ADULTS & PEDIATRICS	25		28271	7
8	A	PARTIAL HOSPITALIZATION	60.01		5123	8
9						9
10 PROPERTY INSURANCE	B	ADMINISTRATIVE & GENERAL	6		15318	9 10
11						11
12 BENEFIT AND FICA RECLASS	C	ADMINISTRATIVE & GENERAL	6		314594	9 12
13	C	NURSING ADMINISTRATION	14		62814	13
14	C	ADULTS & PEDIATRICS	25		714852	14
15	C	PHYSICAL THERAPY	50		15	15
16	C	ELECTROENCEPHALOGRAPHY	54		4	16
17	C	PARTIAL HOSPITALIZATION	60.01		225231	17
18						18
19 DEPRECIATION	D	ADMINISTRATIVE & GENERAL	6		1000071	9 19
20						20
21 REAL ESTATE TAXES	E	ADMINISTRATIVE & GENERAL	6		4659	9 21
22						22
23 SCHOOL EXPENSES	F	ADULTS & PEDIATRICS	25	808736	116841	23
24						24
25						25
26 BONUS SALARY PAYMENT	G	ADMINISTRATIVE & GENERAL	6	163476		11 26
27						27
28 PARTIAL HOSPITALIZATION	H	ADULTS & PEDIATRICS	25	885044	165054	28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36 TOTAL RECLASSIFICATIONS				1857256	2693197	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 -----		TOTAL 4	DISPOSALS AND RETIREMENTS 5	ENDING BALANCE 6	FULLY DEPRECIATED ASSETS 7	
		PURCHASE 2	DONATION 3					
1 LAND								1
2 LAND IMPROVEMENTS	470149	4532		4532		474681		2
3 BUILDINGS AND FIXTURES	8556843	25171		25171	2500	8579514		3
4 BUILDING IMPROVEMENTS	3249772	145108		145108	5232	3389648		4
5 FIXED EQUIPMENT								5
6 MOVABLE EQUIPMENT	1801914	65196		65196	19287	1847823		6
7 SUBTOTAL	14078678	240007		240007	27019	14291666		7
8 RECONCILING ITEMS								8
9 TOTAL	14078678	240007		240007	27019	14291666		9

PART II - ANALYSIS OF CHANGES IN NEW CAPITAL ASSET BALANCES

DESCRIPTION	BEGINNING BALANCES 1	----- ACQUISITIONS -----		TOTAL 4	DISPOSALS AND RETIREMENTS 5	ENDING BALANCE 6	FULLY DEPRECIATED ASSETS 7	
		PURCHASE 2	DONATION 3					
1 LAND								1
2 LAND IMPROVEMENTS	265809	66385		66385		332194		2
3 BUILDINGS AND FIXTURES	7643511	143018		143018		7786529		3
4 BUILDING IMPROVEMENTS	2347038	191472		191472		2538510		4
5 FIXED EQUIPMENT								5
6 MOVABLE EQUIPMENT	1178936	394442		394442		1573378		6
7 SUBTOTAL	11435294	795317		795317		12230611		7
8 RECONCILING ITEMS								8
9 TOTAL	11435294	795317		795317		12230611		9

PART III - RECONCILIATION OF CAPITAL COST CENTERS

WORKSHEET A-7
 PARTS III & IV

DESCRIPTION	COMPUTATION OF RATIOS				ALLOCATION OF		OTHER CAPITAL	TOTAL
	GROSS ASSETS	CAPITALIZED LEASES	GROSS ASSETS FOR RATIO	RATIO	INSURANCE	TAXES	OTHER CAPITAL-RELATED COSTS	
	1	2	3	4	5	6	7	
1 OLD CAP REL COSTS-BLDG & FIXT				.000000				1
2 OLD CAP REL COSTS-MVBLE EQUIP				.000000				2
3 NEW CAP REL COSTS-BLDG & FIXT	10256358		10256358	.896902				3
4 NEW CAP REL COSTS-MVBLE EQUIP	1178956		1178956	.103098				4
5 TOTAL	11435314		11435314	1.000000				5

DESCRIPTION	SUMMARY OF OLD AND NEW CAPITAL						
	DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL-RELATED COSTS	TOTAL
	9	10	11	12	13	14	15
1 OLD CAP REL COSTS-BLDG & FIXT							1
2 OLD CAP REL COSTS-MVBLE EQUIP							2
3 NEW CAP REL COSTS-BLDG & FIXT	1089133						1089133
4 NEW CAP REL COSTS-MVBLE EQUIP							4
5 TOTAL	1089133						1089133

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

DESCRIPTION	SUMMARY OF OLD AND NEW CAPITAL						
	DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL-RELATED COSTS	TOTAL
	9	10	11	12	13	14	15
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 TOTAL							5

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			NEW CAP REL COSTS-MVBLE EQUIP	4	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	-245850			12
13 SALE OF SCRAP, WASTE, ETC.					13
14 RELATED ORGANIZATION TRANSACTIONS	WKST				
	A-8-1	2322612			14
15 LAUNDRY AND LINEN SERVICE					15
16 CAFETERIA - EMPLOYEES AND GUESTS					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					20
21 NURSING SCHOOL (TUITION,FEES,BOOKS,ETC.)					21
22 VENDING MACHINES					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				
37 ADDICTION SRVCS	B	-3450	PARTIAL HOSPITALIZATION	60.01	37
38 MED STAFF FEES	B	-6350	ADMINISTRATIVE & GENERAL	6	38
39 DISCOUNT REVENUE	B	-2953	ADMINISTRATIVE & GENERAL	6	39
40 CHILD PSYCH	B	-9340	PARTIAL HOSPITALIZATION	60.01	40
41 SCHOOL FEES	B	-145679	ADULTS & PEDIATRICS	25	41
42 OTHER	B	2696	PARTIAL HOSPITALIZATION	60.01	42
43 COMMUNITY EDUC SEMINAR REV	B	-332252	ADMINISTRATIVE & GENERAL	6	43
43.02 OTHER A&G	B	-6178	ADMINISTRATIVE & GENERAL	6	43.02
43.04 NURSE TRIAGE REV	B	-300756	ADMINISTRATIVE & GENERAL	6	43.04
43.05 REAL ESTATE TAXES'	A	-4659	NEW CAP REL COSTS-BLDG & FIXT	3	9 43.05
43.06 MARKETING COSTS	A	-254206	ADMINISTRATIVE & GENERAL	6	43.06
44 PHP MEALS EXPENSE	A	-21059	DIETARY	11	44
45 GOODWILL AMORTIZATION CREDIT	A	-21987	ADMINISTRATIVE & GENERAL	6	45
46 CONTRIBUTIONS EXPENSE	A	-69433	ADMINISTRATIVE & GENERAL	6	46
47 CONTRIBUTIONS EXP	A	-1360	ADULTS & PEDIATRICS	25	47
48 SLEEP LAB	A	-27173	ADMINISTRATIVE & GENERAL	6	48
49 SLEEP LAB	A	-19309	OPERATION OF PLANT	8	49
50 TOTAL		853314			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	6	ADMINISTRATIVE & GENERAL	HOME OFFICE COSTS	3358070	2151660	1206410	1
2							2
3							3
4	25	ADULTS & PEDIATRICS	INPATIENT SERVICES	6773	6773		4
4.01	41	RADIOLOGY-DIAGNOSTIC	RADIOLOGY SERVICES	363178	363178		4.01
4.02	44	LABORATORY	LAB SERVICES	176523	176523		4.02
4.03	50	PHYSICAL THERAPY	REHAB SERVICES	6833	6833		4.03
4.04	53	ELECTROCARDIOLOGY	DIAGNOSTIC PROCEDURES	13990	13990		4.04
4.05	54	ELECTROENCEPHALOGRAPHY	DIAGNOSTIC PROCEDURES	6656	6656		4.05
4.07	9	LAUNDRY & LINEN SERVICE	LAUNDRY SRVCS	89800		89800	4.07
4.08	10	HOUSEKEEPING	HOUSEKEEPING	725538		725538	4.08
4.09	17	MEDICAL RECORDS & LIBRARY	MEDICAL RECORDS	296872		296872	4.09
4.10	16	PHARMACY	PHARMACY SRVCS	22663	22663		4.10
4.11	25	ADULTS & PEDIATRICS	HOSPITAL MEDICAL TRAINING	3992		3992	4.11
5		TOTALS		5070888	2748276	2322612	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 -----				TYPE OF BUSINESS
		PERCENT OF OWNERSHIP	NAME	PERCENT OF OWNERSHIP		
1	2	3	4	5	6	
1	B EDWARD HEALTH SERVIC	99.00			MANAGEMENT	1
2	B EDWARD HOSPITAL				HEALTHCARE	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. 14-4035 LINDEN OAKS HOSPITAL
 PERIOD FROM 07/01/2007 TO 06/30/2008

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

VERSION: 2008.05
 12/03/2008 12:12

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	6	ADMINISTRATIVE & GENERAL	120660		120660	133400	2080	133400	6670
2	25	ADULTS & PEDIATRICS	62341	62341					
3	60.01	PARTIAL HOSPITALIZATION	183509	183509					
101		TOTAL	366510	245850	120660		2080	133400	6670

PROVIDER NO. 14-4035 LINDEN OAKS HOSPITAL
 PERIOD FROM 07/01/2007 TO 06/30/2008

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

VERSION: 2008.05
 12/03/2008 12:12

PROVIDER-BASED PHYSICIAN ADJUSTMENTS

WORKSHEET A-8-2

WKST A	COST CENTER/ PHYSICIAN IDENTIFIER	COST OF MEMBERSHIP & CONTIN. EDUCATION	PROVIDER COMPONENT SHARE OF COLUMN 12	PHYSICIAN COST OF MALPRACTICE INSURANCE	PROVIDER COMPONENT SHARE OF COLUMN 14	ADJUSTED RCE LIMIT	RCE DIS- ALLOWANCE	ADJUST- MENT
LINE NO.		12	13	14	15	16	17	18
10	11							
1	6 ADMINISTRATIVE & GENERAL					133400		
2	25 ADULTS & PEDIATRICS							62341
3	60.01 PARTIAL HOSPITALIZATION							183509
101	TOTAL					133400		245850

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	NET EXP	NEW CAP	EMPLOYEE	SUBTOTAL	ADMINIS-	OPERATION	LAUNDRY	HOUSE-	
	FOR COST	BLDGS &	BENEFITS		TRATIVE &	OF PLANT	& LINEN	KEEPING	
	ALLOCATION	FIXTURES		5A	GENERAL	8	SERVICE	10	
	0	3	5		6		9		
GENERAL SERVICE COST CENTERS									
1									1
2									2
3	1089133	1089133							3
4									4
5	4286282		4286282						5
6	7921357	213535	815211	8950103	8950103				6
7									7
8	535556	58053		593609	240292	833901			8
9	89800			89800	36351		126151		9
10	725538	14989		740527	299764	15289	16454	1072034	10
11	931602	79695		1011297	409371	81289	24133		11
12								53971	12
13									13
14	902738	4278	229904	1136920	460223	4363		30841	14
15									15
16	872210		42	872252	353086			8031	16
17	296872			296872	120173				17
18									18
20									20
21									21
22									22
23									23
24									24
INPATIENT ROUTINE SERV COST CENTERS									
25	7518968	454911	1968852	9942731	4024796	464012	85564	767162	25
ANCILLARY SERVICE COST CENTERS									
41	363178			363178	147014				41
44	176523	2930		179453	72642	2989			44
46.30									46.30
50	44872		59	44931	18188				50
52.01									52.01
53	13990			13990	5663				53
54	6709		15	6724	2722				54
56		6535		6535	2645	6665			56
OUTPATIENT SERVICE COST CENTERS									
60.01	4359249	137697	1053501	5550447	2246810	140452		107942	60.01
60.02									60.02
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									71
SPECIAL PURPOSE COST CENTERS									
85.01									85.01
85.02									85.02
85.03									85.03
95	30134577	972623	4067584	29799369	8439740	715059	126151	967947	95
NONREIMBURSABLE COST CENTERS									
98		64857		64857	26254	66155		92522	98
100	925577	51653	218698	1195928	484109	52687		11565	100
101									101
102									102
103	31060154	1089133	4286282	31060154	8950103	833901	126151	1072034	103

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	DIETARY	CAFETERIA	NURSING ADMINIS- TRATION	PHARMACY	MEDICAL RECORDS & LIBRARY	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL
	11	12	14	16	17		26	
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 ADMINISTRATIVE & GENERAL								6
7 MAINTENANCE & REPAIRS								7
8 OPERATION OF PLANT								8
9 LAUNDRY & LINEN SERVICE								9
10 HOUSEKEEPING								10
11 DIETARY	1526090							11
12 CAFETERIA	47428	101399						12
13 MAINTENANCE OF PERSONNEL								13
14 NURSING ADMINISTRATION		4730	1637077					14
15 CENTRAL SERVICES & SUPPLY								15
16 PHARMACY				1233369				16
17 MEDICAL RECORDS & LIBRARY					417045			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	1478662	89931	1404098		208522	18465478		18465478 25
ANCILLARY SERVICE COST CENTERS								
41 RADIOLOGY-DIAGNOSTIC						510192		510192 41
44 LABORATORY						255084		255084 44
46.30 BLOOD CLOTTING FACTORS ADMIN CO								46.30
50 PHYSICAL THERAPY						63119		63119 50
52.01 EXPRESSIVE THERAPY								52.01
53 ELECTROCARDIOLOGY						19653		19653 53
54 ELECTROENCEPHALOGRAPHY						9446		9446 54
56 DRUGS CHARGED TO PATIENTS				1233369		1249214		1249214 56
OUTPATIENT SERVICE COST CENTERS								
60.01 PARTIAL HOSPITALIZATION			232979		208523	8487153		8487153 60.01
60.02 ADDICTION RECOVERY								60.02
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 OPT								69.20
69.30 CMHC								69.30
69.40 OPT								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
95 SUBTOTALS	1526090	94661	1637077	1233369	417045	29059339		29059339 95
NONREIMBURSABLE COST CENTERS								
98 PHYSICIANS' PRIVATE OFFICES						249788		249788 98
100 SCHOOL		6738				1751027		1751027 100
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 TOTAL	1526090	101399	1637077	1233369	417045	31060154		31060154 103

ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B
 PART III

COST CENTER DESCRIPTION	DIR ASSGND	NEW CAP	CAP REL	ADMINIS-	OPERATION	LAUNDRY	HOUSE-	DIETARY
	CAP-REL COSTS 0	BLDGS & FIXTURES 3	COST TO BE ALLOC 4A	TRATIVE & GENERAL 6	OF PLANT 8	& LINEN SERVICE 9	KEEPING 10	11
GENERAL SERVICE COST CENTERS								
1								1
2								2
3								3
4								4
5								5
6		213535	213535	213535				6
7								7
8		58053	58053	5733	63786			8
9				867		867		9
10		14989	14989	7152	1169	113	23423	10
11		79695	79695	9767	6218	166		11
12							1179	12
13								13
14		4278	4278	10980	334		674	14
15								15
16				8424			175	16
17				2867				17
18								18
20								20
21								21
22								22
23								23
24								24
INPATIENT ROUTINE SERV COST CENTERS								
25		454911	454911	96025	35493	588	16762	25
ANCILLARY SERVICE COST CENTERS								
41				3508				41
44		2930	2930	1733	229			44
46.30								46.30
50				434				50
52.01								52.01
53				135				53
54				65				54
56		6535	6535	63	510			56
OUTPATIENT SERVICE COST CENTERS								
60.01		137697	137697	53606	10743		2358	60.01
60.02								60.02
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								71
SPECIAL PURPOSE COST CENTERS								
85.01								85.01
85.02								85.02
85.03								85.03
95		972623	972623	201359	54696	867	21148	95
NONREIMBURSABLE COST CENTERS								
98		64857	64857	626	5060		2022	98
100		51653	51653	11550	4030		253	100
101								101
102								102
103		1089133	1089133	213535	63786	867	23423	103

ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B
 PART III

COST CENTER DESCRIPTION	CAFETERIA	NURSING ADMINIS- TRATION	PHARMACY	MEDICAL RECORDS & LIBRARY	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL	
	12	14	16	17	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 ADMINISTRATIVE & GENERAL								6
7 MAINTENANCE & REPAIRS								7
8 OPERATION OF PLANT								8
9 LAUNDRY & LINEN SERVICE								9
10 HOUSEKEEPING								10
11 DIETARY								11
12 CAFETERIA	4158							12
13 MAINTENANCE OF PERSONNEL								13
14 NURSING ADMINISTRATION	194	16460						14
15 CENTRAL SERVICES & SUPPLY								15
16 PHARMACY			8599					16
17 MEDICAL RECORDS & LIBRARY				2867				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	3688	14118		1433	715885		715885	25
ANCILLARY SERVICE COST CENTERS								
41 RADIOLOGY-DIAGNOSTIC					3508		3508	41
44 LABORATORY					4892		4892	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO								46.30
50 PHYSICAL THERAPY					434		434	50
52.01 EXPRESSIVE THERAPY								52.01
53 ELECTROCARDIOLOGY					135		135	53
54 ELECTROENCEPHALOGRAPHY					65		65	54
56 DRUGS CHARGED TO PATIENTS			8599		15707		15707	56
OUTPATIENT SERVICE COST CENTERS								
60.01 PARTIAL HOSPITALIZATION		2342		1434	208180		208180	60.01
60.02 ADDICTION RECOVERY								60.02
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 OPT								69.20
69.30 CMHC								69.30
69.40 OPT								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
95 SUBTOTALS	3882	16460	8599	2867	948806		948806	95
NONREIMBURSABLE COST CENTERS								
98 PHYSICIANS' PRIVATE OFFICES					72565		72565	98
100 SCHOOL	276				67762		67762	100
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 TOTAL	4158	16460	8599	2867	1089133		1089133	103

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	NEW CAP	NEW CAP	EMPLOYEE	RECON-	ADMINIS-	OPERATION	LAUNDRY	
	BLDGS & FIXTURES SQUARE FEET	MOVABLE EQUIPMENT SQUARE FEET	BENEFITS GROSS SALARIES		TRATIVE & GENERAL ACCUM COST	OF PLANT SQUARE FEET	& LINEN SERVICE POUNDS OF LAUNDRY	
	3	4	5	6A	6	8	9	
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	64669							3
4 NEW CAP REL COSTS-MVBLE EQUIP		57751						4
5 EMPLOYEE BENEFITS			15850456					5
6 ADMINISTRATIVE & GENERAL	12679	12679	3014611	-8950103	22110051			6
7 MAINTENANCE & REPAIRS								7
8 OPERATION OF PLANT	3447	3447			593609	48543		8
9 LAUNDRY & LINEN SERVICE					89800		575	9
10 HOUSEKEEPING	890	890			740527	890	75	10
11 DIETARY	4732	4732			1011297	4732	110	11
12 CAFETERIA								12
13 MAINTENANCE OF PERSONNEL								13
14 NURSING ADMINISTRATION	254	254	850175		1136920	254		14
15 CENTRAL SERVICES & SUPPLY								15
16 PHARMACY			157		872252			16
17 MEDICAL RECORDS & LIBRARY					296872			17
18 SOCIAL SERVICE								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	27011	27011	7280711		9942731	27011	390	25
ANCILLARY SERVICE COST CENTERS								
41 RADIOLOGY-DIAGNOSTIC					363178			41
44 LABORATORY	174	174			179453	174		44
46.30 BLOOD CLOTTING FACTORS ADMIN								46.30
50 PHYSICAL THERAPY			218		44931			50
52.01 EXPRESSIVE THERAPY								52.01
53 ELECTROCARDIOLOGY					13990			53
54 ELECTROENCEPHALOGRAPHY			54		6724			54
56 DRUGS CHARGED TO PATIENTS	388	388			6535	388		56
OUTPATIENT SERVICE COST CENTERS								
60.01 PARTIAL HOSPITALIZATION	8176	8176	3895794		5550447	8176		60.01
60.02 ADDICTION RECOVERY								60.02
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 OPT								69.20
69.30 CMHC								69.30
69.40 OPT								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
95 SUBTOTALS	57751	57751	15041720	-8950103	20849266	41625	575	95
NONREIMBURSABLE COST CENTERS								
98 PHYSICIANS' PRIVATE OFFICES	3851				64857	3851		98
100 SCHOOL	3067		808736		1195928	3067		100
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 COST TO BE ALLOC PER B PT I	1089133		4286282		8950103	833901	126151	103
104 UNIT COST MULT-WS B PT I						17.178605		104
104 UNIT COST MULT-WS B PT I	16.841655		.270420		.404798		219.393043	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					213535	63786	867	107
108 UNIT COST MULT-WS B PT III						1.314010		108
108 UNIT COST MULT-WS B PT III					.009658		1.507826	108

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	HOUSE-KEEPING	DIETARY	CAFETERIA	NURSING ADMINIS-TRATION	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
	HOURS OF SERVICE 10	MEALS SERVED 11	FTE'S 12	DIRECT NRSING HRS 14	COSTED REQUIS. 16	TIME SPENT 17	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 ADMINISTRATIVE & GENERAL								6
7 MAINTENANCE & REPAIRS								7
8 OPERATION OF PLANT								8
9 LAUNDRY & LINEN SERVICE								9
10 HOUSEKEEPING	6674							10
11 DIETARY		68247						11
12 CAFETERIA	336	2121	15951					12
13 MAINTENANCE OF PERSONNEL								13
14 NURSING ADMINISTRATION	192		744	343073				14
15 CENTRAL SERVICES & SUPPLY								15
16 PHARMACY	50				100			16
17 MEDICAL RECORDS & LIBRARY						100		17
18 SOCIAL SERVICE							75	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
25 INPATIENT ROUTINE SERV COST CENTERS ADULTS & PEDIATRICS	4776	66126	14147	294249		50	50	25
ANCILLARY SERVICE COST CENTERS								
41 RADIOLOGY-DIAGNOSTIC								41
44 LABORATORY								44
46.30 BLOOD CLOTTING FACTORS ADMIN								46.30
50 PHYSICAL THERAPY								50
52.01 EXPRESSIVE THERAPY								52.01
53 ELECTROCARDIOLOGY								53
54 ELECTROENCEPHALOGRAPHY								54
56 DRUGS CHARGED TO PATIENTS					100			56
60.01 PARTIAL HOSPITALIZATION	672			48824		50	25	60.01
60.02 ADDICTION RECOVERY								60.02
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 OPT								69.20
69.30 CMHC								69.30
69.40 OPT								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
95 SUBTOTALS	6026	68247	14891	343073	100	100	75	95
NONREIMBURSABLE COST CENTERS								
98 PHYSICIANS' PRIVATE OFFICES	576							98
100 SCHOOL	72		1060					100
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 COST TO BE ALLOC PER B PT I	1072034	1526090	101399	1637077	1233369	417045		103
104 UNIT COST MULT-WS B PT I	160.628409		6.356906		12333.690000			104
104 UNIT COST MULT-WS B PT I		22.361276		4.771804		4170.450000		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	23423	95846	4158	16460	8599	2867		107
108 UNIT COST MULT-WS B PT III	3.509589		.260673		85.990000			108
108 UNIT COST MULT-WS B PT III		1.404399		.047978		28.670000		108

COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C
 PART I

COST CENTER DESCRIPTION	TOTAL COST	THERAPY	TOTAL COSTS	RCE	TOTAL COSTS
	(FROM WKST B, PART I, COL 27)	LIMIT ADJUSTMENT		DISALLOWANCE	
	1	2	3	4	5
25 INPATIENT ROUTINE SERV COST CENTERS					25
ADULTS & PEDIATRICS	18465478		18465478		
ANCILLARY SERVICE COST CENTERS					
41 RADIOLOGY-DIAGNOSTIC	510192		510192		41
44 LABORATORY	255084		255084		44
46.30 BLOOD CLOTTING FACTORS ADMI					46.30
50 PHYSICAL THERAPY	63119		63119		50
52.01 EXPRESSIVE THERAPY					52.01
53 ELECTROCARDIOLOGY	19653		19653		53
54 ELECTROENCEPHALOGRAPHY	9446		9446		54
56 DRUGS CHARGED TO PATIENTS	1249214		1249214		56
OUTPATIENT SERVICE COST CENTERS					
60.01 PARTIAL HOSPITALIZATION	8487153		8487153		60.01
60.02 ADDICTION RECOVERY					60.02
62 OBSERVATION BEDS (NON-DISTI					62
63.50 RHC					63.50
63.60 FQHC					63.60
OTHER REIMBURSABLE COST CENTERS					
101 SUBTOTAL	29059339		29059339		101
102 LESS OBSERVATION BEDS					102
103 TOTAL	29059339		29059339		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			
25 INPATIENT ROUTINE SERV COST CENTERS						
ADULTS & PEDIATRICS	31883747		31883747			25
ANCILLARY SERVICE COST CENTERS						
41 RADIOLOGY-DIAGNOSTIC	826442	1251	827693	.616402	.616402	41
44 LABORATORY	3403615	1317	3404932	.074916	.074916	44
46.30 BLOOD CLOTTING FACTORS ADMI						46.30
50 PHYSICAL THERAPY	3562		3562	17.720101	17.720101	50
52.01 EXPRESSIVE THERAPY						52.01
53 ELECTROCARDIOLOGY	359401	220	359621	.054649	.054649	53
54 ELECTROENCEPHALOGRAPHY	21700		21700	.435300	.435300	54
56 DRUGS CHARGED TO PATIENTS	3761811	1159	3762970	.331976	.331976	56
OUTPATIENT SERVICE COST CENTERS						
60.01 PARTIAL HOSPITALIZATION	3968327	15516938	19485265	.435568	.435568	60.01
60.02 ADDICTION RECOVERY						60.02
62 OBSERVATION BEDS (NON-DISTI						62
63.50 RHC						63.50
63.60 FQHC						63.60
OTHER REIMBURSABLE COST CENTERS						
101 SUBTOTAL	44228605	15520885	59749490			101
102 LESS OBSERVATION BEDS						102
103 TOTAL	44228605	15520885	59749490			103

APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS

WORKSHEET D
 PART I

CHECK [] TITLE V
 APPLICABLE [XX] TITLE XVIII-PT A
 BOXES [] TITLE XIX

COST CENTER DESCRIPTION	OLD CAPITAL			NEW CAPITAL		
	CAPITAL RELATED COST	SWING-BED ADJUSTMENT	REDUCED CAPITAL RELATED COST	CAPITAL RELATED COST	SWING-BED ADJUSTMENT	REDUCED CAPITAL RELATED COST
	1	2	3	4	5	6
INPAT ROUTINE SERV COST CTRS						
25 ADULTS & PEDIATRICS				715885		715885
26 INTENSIVE CARE UNIT						
27 CORONARY CARE UNIT						
28 BURN INTENSIVE CARE UNIT						
29 SURGICAL INTENSIVE CARE UNIT						
30 OTHER SPECIAL CARE (SPECIFY)						
31 SUBPROVIDER I						
33 NURSERY						
101 TOTAL				715885		715885

COST CENTER DESCRIPTION	OLD CAPITAL			NEW CAPITAL		
	TOTAL PATIENT DAYS	INPATIENT PROGRAM DAYS	PER DIEM	INPATIENT PROGRAM CAPITAL COST	PER DIEM	INPATIENT PROGRAM CAPITAL COST
	7	8	9	10	11	12
INPAT ROUTINE SERV COST CTRS						
25 ADULTS & PEDIATRICS	25087	5960			28.54	170098
26 INTENSIVE CARE UNIT						
27 CORONARY CARE UNIT						
28 BURN INTENSIVE CARE UNIT						
29 SURGICAL INTENSIVE CARE UNIT						
30 OTHER SPECIAL CARE (SPECIFY)						
31 SUBPROVIDER I						
33 NURSERY						
101 TOTAL	25087	5960				170098

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D
 PART II

CHECK [] TITLE V [XX] HOSPITAL (14-4035) [] SUB III [] PPS
 APPLICABLE [XX] TITLE XVIII-PT A [] SUB I [] SUB IV [XX] TEFRA
 BOXES [] TITLE XIX [] SUB II

COST CENTER DESCRIPTION	OLD	NEW	TOTAL	INPATIENT	OLD CAPITAL		NEW CAPITAL	
	CAPITAL	CAPITAL			RATIO OF	CAPITAL	RATIO OF	CAPITAL
	RELATED	RELATED	CHARGES	PROGRAM	COST TO	COSTS	COST TO	COSTS
	COST	COST		CHARGES	CHARGES		CHARGES	
	1	2	3	4	5	6	7	8
ANCILLARY SERVICE COST CENTERS								
41 RADIOLOGY-DIAGNOSTIC		3508	827693	136276			.004238	578 41
44 LABORATORY		4892	3404932	562828			.001437	809 44
46.30 BLOOD CLOTTING FACTORS ADMIN								46.30
50 PHYSICAL THERAPY		434	3562	2500			.121842	305 50
52.01 EXPRESSIVE THERAPY								52.01
53 ELECTROCARDIOLOGY		135	359621	35000			.000375	13 53
54 ELECTROENCEPHALOGRAPHY		65	21700	9218			.002995	28 54
56 DRUGS CHARGED TO PATIENTS		15707	3762970	1385935			.004174	5785 56
OUTPATIENT SERVICE COST CENTERS								
60.01 PARTIAL HOSPITALIZATION		208180	19485265	90720			.010684	969 60.01
60.02 ADDICTION RECOVERY								60.02
62 OBSERVATION BEDS (NON-DISTINC								62
63.50 RHC								63.50
63.60 FQHC								63.60
OTHER REIMBURSABLE COST CENTERS								
101 TOTAL		232921	27865743	2222477				8487 101

PROVIDER NO. 14-4035 LINDEN OAKS HOSPITAL
 PERIOD FROM 07/01/2007 TO 06/30/2008

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

VERSION: 2008.05
 12/03/2008 12:12

APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART III

CHECK [] TITLE V
 APPLICABLE [XX] TITLE XVIII-PT A
 BOXES [] TITLE XIX

COST CENTER DESCRIPTION	NONPHYSICIAN	MEDICAL	SWING-BED	TOTAL COSTS	TOTAL	PER DIEM	INPATIENT	INPATIENT
	ANESTHETIST COST	EDUCATION COST	ADJUSTMENT AMOUNT		PATIENT DAYS		PROGRAM DAYS	PASS THRU COSTS
	1	2	3	4	5	6	7	8
INPAT ROUTINE SERV COST CTRS								
25 ADULTS & PEDIATRICS					25087		5960	25
26 INTENSIVE CARE UNIT								26
27 CORONARY CARE UNIT								27
28 BURN INTENSIVE CARE UNIT								28
29 SURGICAL INTENSIVE CARE UNIT								29
30 OTHER SPECIAL CARE (SPECIFY)								30
31 SUBPROVIDER I								31
33 NURSERY								33
34 SKILLED NURSING FACILITY								34
35 NURSING FACILITY								35
101 TOTAL					25087		5960	101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK [] TITLE V [XX] HOSPITAL (14-4035) [] SUB IV [] PPS
 APPLICABLE [XX] TITLE XVIII-PT A [] SUB I [] SNF [] TEFRA
 BOXES [] TITLE XIX [] SUB II [] NF
 [] SUB III [] ICF/MR

COST CENTER DESCRIPTION	OUTPATIENT			N/A	N/A	N/A	TOTAL COSTS
	NONPHYSICIAN ANESTHETIST COST	NONPHYSICIAN ANESTHETIST COST	MEDICAL EDUCATION COST				
	1	1.01	2	2.01	2.02	2.03	3
ANCILLARY SERVICE COST CENTERS							
41 RADIOLOGY-DIAGNOSTIC							41
44 LABORATORY							44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
50 PHYSICAL THERAPY							50
52.01 EXPRESSIVE THERAPY							52.01
53 ELECTROCARDIOLOGY							53
54 ELECTROENCEPHALOGRAPHY							54
56 DRUGS CHARGED TO PATIENTS							56
OUTPATIENT SERVICE COST CENTERS							
60.01 PARTIAL HOSPITALIZATION							60.01
60.02 ADDICTION RECOVERY							60.02
62 OBSERVATION BEDS (NON-DISTINC							62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
101 TOTAL							101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK [] TITLE V [XX] HOSPITAL (14-4035) [] SUB IV [] PPS
 APPLICABLE [XX] TITLE XVIII-PT A [] SUB I [] SNF [] TEFRA
 BOXES [] TITLE XIX [] SUB II [] NF
 [] SUB III [] ICF/MR

COST CENTER DESCRIPTION	OUTPATIENT	TOTAL	RATIO OF	OUTPATIENT	INPATIENT	INPATIENT	OUTPATIENT
	PASS THROUGH		COST TO	RATIO OF COST	PROGRAM	PROGRAM	
	COSTS	CHARGES	CHARGES	TO CHARGES	CHARGES	PASS THROUGH	PROGRAM
	3.01	4	5	5.01	6	7	8
ANCILLARY SERVICE COST CENTERS							
41 RADIOLOGY-DIAGNOSTIC		827693			136276		41
44 LABORATORY		3404932			562828	124	44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
50 PHYSICAL THERAPY		3562			2500		50
52.01 EXPRESSIVE THERAPY							52.01
53 ELECTROCARDIOLOGY		359621			35000		53
54 ELECTROENCEPHALOGRAPHY		21700			9218		54
56 DRUGS CHARGED TO PATIENTS		3762970			1385935		56
OUTPATIENT SERVICE COST CENTERS							
60.01 PARTIAL HOSPITALIZATION		19485265			90720	14905	60.01
60.02 ADDICTION RECOVERY							60.02
62 OBSERVATION BEDS (NON-DISTINC							62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
101 TOTAL		27865743			2222477	15029	101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK	[]	TITLE V	[XX]	HOSPITAL (14-4035)	[]	SUB IV	[]	PPS
APPLICABLE	[XX]	TITLE XVIII-PT A	[]	SUB I	[]	SNF	[]	TEFRA
BOXES	[]	TITLE XIX	[]	SUB II	[]	NF		
			[]	SUB III	[]	ICF/MR		

COST CENTER DESCRIPTION	OUTPATIENT PROGRAM CHARGES	OUTPATIENT PROGRAM CHARGES	OUTPATIENT PROGRAM PASS THROUGH COSTS	OUTPATIENT PROGRAM PASS THROUGH COSTS	OUTPATIENT PROGRAM PASS THROUGH COSTS
ANCILLARY SERVICE COST CENTERS					
41 RADIOLOGY-DIAGNOSTIC					41
44 LABORATORY					44
46.30 BLOOD CLOTTING FACTORS ADMIN					46.30
50 PHYSICAL THERAPY					50
52.01 EXPRESSIVE THERAPY					52.01
53 ELECTROCARDIOLOGY					53
54 ELECTROENCEPHALOGRAPHY					54
56 DRUGS CHARGED TO PATIENTS					56
OUTPATIENT SERVICE COST CENTERS					
60.01 PARTIAL HOSPITALIZATION					60.01
60.02 ADDICTION RECOVERY					60.02
62 OBSERVATION BEDS (NON-DISTINC					62
63.50 RHC					63.50
63.60 FQHC					63.60
OTHER REIMBURSABLE COST CENTERS					
101 TOTAL	8.01	8.02	9	9.01	9.02

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D
 PARTS V & VI

CHECK [] TITLE V - O/P [XX] HOSPITAL (14-4035) [] 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	
ANCILLARY SERVICE COST CENTERS							
41 RADIOLOGY-DIAGNOSTIC	.616402	.616402	.616402				41
44 LABORATORY	.074916	.074916	.074916				44
46.30 BLOOD CLOTTING FACTORS ADMIN CO							46.30
50 PHYSICAL THERAPY	17.720101	17.720101	17.720101				50
52.01 EXPRESSIVE THERAPY							52.01
53 ELECTROCARDIOLOGY	.054649	.054649	.054649				53
54 ELECTROENCEPHALOGRAPHY	.435300	.435300	.435300				54
56 DRUGS CHARGED TO PATIENTS	.331976	.331976	.331976				56
OUTPATIENT SERVICE COST CENTERS							
60.01 PARTIAL HOSPITALIZATION	.435568	.435568	.435568				60.01
60.02 ADDICTION RECOVERY							60.02
62 OBSERVATION BEDS (NON-DISTINCT)							62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65.01 AMBULANCE SERVICES (2ND PERIOD)							65.01
65.02 AMBULANCE SERVICES (3RD PERIOD)							65.02
65.03 AMBULANCE SERVICES (4TH PERIOD)							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	.331976	1
2 PROGRAM VACCINE CHARGES		2
2.01 PROGRAM VACCINE CHARGES		2.01
3 PROGRAM COSTS		3
3.01 PROGRAM COSTS		3.01

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D
 PARTS V & VI

CHECK [] TITLE V - O/P [XX] HOSPITAL (14-4035) [] 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)	PPS SER- VICES	ALL OTHER (SEE INSTRU.)	PPS SER- VICES (SEE INSTRU.)	PPS SER- VICES (SEE INSTRU.)	OUTPATIENT AMBULATORY CENTER	OUTPATIENT RADIOLOGY	OUTPATIENT DIAGNOSTIC
	5	5.01	5.02	5.03	5.04	6	7	8
ANCILLARY SERVICE COST CENTERS								
41 RADIOLOGY-DIAGNOSTIC								41
44 LABORATORY		124						44
46.30 BLOOD CLOTTING FACTORS ADMIN C								46.30
50 PHYSICAL THERAPY								50
52.01 EXPRESSIVE THERAPY								52.01
53 ELECTROCARDIOLOGY								53
54 ELECTROENCEPHALOGRAPHY								54
56 DRUGS CHARGED TO PATIENTS								56
OUTPATIENT SERVICE COST CENTERS								
60.01 PARTIAL HOSPITALIZATION		14905						60.01
60.02 ADDICTION RECOVERY								60.02
62 OBSERVATION BEDS (NON-DISTINCT)								62
63.50 RHC								63.50
63.60 FQHC								63.60
OTHER REIMBURSABLE COST CENTERS								
65.01 AMBULANCE SERVICES (2ND PERIOD)								65.01
65.02 AMBULANCE SERVICES (3RD PERIOD)								65.02
65.03 AMBULANCE SERVICES (4TH PERIOD)								65.03
101 SUBTOTAL		15029						101
102 CRNA CHARGES								102
103 PBP CLINIC LAB								103
104 NET CHARGES		15029						104

PROVIDER NO. 14-4035 LINDEN OAKS HOSPITAL
 PERIOD FROM 07/01/2007 TO 06/30/2008

KPMG LLP COMPU-MAX MICRO SYSTEM
 IN LIEU OF FORM CMS-2552-96 (8/2002)

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APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D
 PARTS V & VI

CHECK [] TITLE V - O/P [XX] HOSPITAL (14-4035) [] 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)	PPS SERVICES (COLUMNS 1.01x5.01)	ALL OTHER (COLUMNS 1.01x5.02)	PPS SERVICES (COLUMNS 1.01x5.03)	PPS SERVICES (COLUMNS 1.01x5.04)	I/P PART B CHARGES (SEE INSTRU.)	I/P PART B COST (COLUMNS 1.02x10)
	9	9.01	9.02	9.03	9.04	10	11
ANCILLARY SERVICE COST CENTERS							
41 RADIOLOGY-DIAGNOSTIC							41
44 LABORATORY		9					44
46.30 BLOOD CLOTTING FACTORS ADMIN CO							46.30
50 PHYSICAL THERAPY							50
52.01 EXPRESSIVE THERAPY							52.01
53 ELECTROCARDIOLOGY							53
54 ELECTROENCEPHALOGRAPHY							54
56 DRUGS CHARGED TO PATIENTS							56
OUTPATIENT SERVICE COST CENTERS							
60.01 PARTIAL HOSPITALIZATION	6492						60.01
60.02 ADDICTION RECOVERY							60.02
62 OBSERVATION BEDS (NON-DISTINCT)							62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65.01 AMBULANCE SERVICES (2ND PERIOD)							65.01
65.02 AMBULANCE SERVICES (3RD PERIOD)							65.02
65.03 AMBULANCE SERVICES (4TH PERIOD)							65.03
101 SUBTOTAL	6501						101
102 CRNA CHARGES							102
103 LESS PBP CLINIC LAB SERV-PGM ONLY CHRGS							103
104 NET CHARGES	6501						104

APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS

WORKSHEET D
 PART I

CHECK [] TITLE V
 APPLICABLE [] TITLE XVIII-PT A
 BOXES [XX] TITLE XIX

COST CENTER DESCRIPTION	----- OLD CAPITAL -----			----- NEW CAPITAL -----		
	CAPITAL RELATED COST	SWING-BED ADJUSTMENT	REDUCED CAPITAL RELATED COST	CAPITAL RELATED COST	SWING-BED ADJUSTMENT	REDUCED CAPITAL RELATED COST
	1	2	3	4	5	6
INPAT ROUTINE SERV COST CTRS						
25 ADULTS & PEDIATRICS				715885		715885
26 INTENSIVE CARE UNIT						
27 CORONARY CARE UNIT						
28 BURN INTENSIVE CARE UNIT						
29 SURGICAL INTENSIVE CARE UNIT						
30 OTHER SPECIAL CARE (SPECIFY)						
31 SUBPROVIDER I						
33 NURSERY						
101 TOTAL				715885		715885

COST CENTER DESCRIPTION	---- OLD CAPITAL ----			---- NEW CAPITAL ----		
	TOTAL PATIENT DAYS	INPATIENT PROGRAM DAYS	PER DIEM	INPATIENT PROGRAM CAPITAL COST	PER DIEM	INPATIENT PROGRAM CAPITAL COST
	7	8	9	10	11	12
INPAT ROUTINE SERV COST CTRS						
25 ADULTS & PEDIATRICS	25087	2364			28.54	67469
26 INTENSIVE CARE UNIT						
27 CORONARY CARE UNIT						
28 BURN INTENSIVE CARE UNIT						
29 SURGICAL INTENSIVE CARE UNIT						
30 OTHER SPECIAL CARE (SPECIFY)						
31 SUBPROVIDER I						
33 NURSERY						
101 TOTAL	25087	2364				67469

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D
 PART II

CHECK [] TITLE V [XX] HOSPITAL (14-4035) [] SUB III [] PPS
 APPLICABLE [] TITLE XVIII-PT A [] SUB I [] SUB IV [] TEFRA
 BOXES [XX] TITLE XIX [] SUB II [XX] OTHER

COST CENTER DESCRIPTION	OLD	NEW	TOTAL	INPATIENT PROGRAM CHARGES	---- OLD CAPITAL ----		---- NEW CAPITAL ----	
	CAPITAL RELATED COST	CAPITAL RELATED COST			RATIO OF COST TO CHARGES	CAPITAL COSTS	RATIO OF COST TO CHARGES	CAPITAL COSTS
	1	2	3	4	5	6	7	8
ANCILLARY SERVICE COST CENTERS								
41 RADIOLOGY-DIAGNOSTIC		3508	827693				.004238	41
44 LABORATORY		4892	3404932				.001437	44
46.30 BLOOD CLOTTING FACTORS ADMIN								46.30
50 PHYSICAL THERAPY		434	3562				.121842	50
52.01 EXPRESSIVE THERAPY								52.01
53 ELECTROCARDIOLOGY		135	359621				.000375	53
54 ELECTROENCEPHALOGRAPHY		65	21700				.002995	54
56 DRUGS CHARGED TO PATIENTS		15707	3762970				.004174	56
OUTPATIENT SERVICE COST CENTERS								
60.01 PARTIAL HOSPITALIZATION		208180	19485265				.010684	60.01
60.02 ADDICTION RECOVERY								60.02
62 OBSERVATION BEDS (NON-DISTINC								62
63.50 RHC								63.50
63.60 FQHC								63.60
OTHER REIMBURSABLE COST CENTERS								
101 TOTAL		232921	27865743					101

PROVIDER NO. 14-4035 LINDEN OAKS HOSPITAL
 PERIOD FROM 07/01/2007 TO 06/30/2008

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

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APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART III

CHECK [] TITLE V
 APPLICABLE [] TITLE XVIII-PT A
 BOXES [XX] TITLE XIX

COST CENTER DESCRIPTION	NONPHYSICIAN	MEDICAL	SWING-BED	TOTAL COSTS	TOTAL	PER DIEM	INPATIENT	INPATIENT
	ANESTHETIST COST	EDUCATION COST	ADJUSTMENT AMOUNT		PATIENT DAYS		PROGRAM DAYS	PASS THRU COSTS
	1	2	3	4	5	6	7	8
INPAT ROUTINE SERV COST CTRS								
25 ADULTS & PEDIATRICS					25087		2364	25
26 INTENSIVE CARE UNIT								26
27 CORONARY CARE UNIT								27
28 BURN INTENSIVE CARE UNIT								28
29 SURGICAL INTENSIVE CARE UNIT								29
30 OTHER SPECIAL CARE (SPECIFY)								30
31 SUBPROVIDER I								31
33 NURSERY								33
34 SKILLED NURSING FACILITY								34
35 NURSING FACILITY								35
101 TOTAL					25087		2364	101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK [] TITLE V [XX] HOSPITAL (14-4035) [] SUB IV [] PPS
 APPLICABLE [] TITLE XVIII-PT A [] SUB I [] SNF [] TEFRA
 BOXES [XX] TITLE XIX [] SUB II [] NF [] OTHER
 [] SUB III [] ICF/MR

COST CENTER DESCRIPTION	OUTPATIENT			N/A	N/A	N/A	TOTAL COSTS
	NONPHYSICIAN ANESTHETIST COST	NONPHYSICIAN ANESTHETIST COST	MEDICAL EDUCATION COST				
	1	1.01	2	2.01	2.02	2.03	3
ANCILLARY SERVICE COST CENTERS							
41 RADIOLOGY-DIAGNOSTIC							41
44 LABORATORY							44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
50 PHYSICAL THERAPY							50
52.01 EXPRESSIVE THERAPY							52.01
53 ELECTROCARDIOLOGY							53
54 ELECTROENCEPHALOGRAPHY							54
56 DRUGS CHARGED TO PATIENTS							56
OUTPATIENT SERVICE COST CENTERS							
60.01 PARTIAL HOSPITALIZATION							60.01
60.02 ADDICTION RECOVERY							60.02
62 OBSERVATION BEDS (NON-DISTINC							62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
101 TOTAL							101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK [] TITLE V [XX] HOSPITAL (14-4035) [] SUB IV [] PPS
 APPLICABLE [] TITLE XVIII-PT A [] SUB I [] SNF [] TEFRA
 BOXES [XX] TITLE XIX [] SUB II [] NF [] OTHER
 [] SUB III [] ICF/MR

COST CENTER DESCRIPTION	OUTPATIENT	TOTAL	RATIO OF	OUTPATIENT	INPATIENT	INPATIENT	OUTPATIENT
	PASS THROUGH		COST TO	RATIO OF COST	PROGRAM	PROGRAM	
	COSTS	CHARGES	CHARGES	TO CHARGES	CHARGES	PASS THROUGH	CHARGES
	3.01	4	5	5.01	6	7	8
ANCILLARY SERVICE COST CENTERS							
41 RADIOLOGY-DIAGNOSTIC		827693					41
44 LABORATORY		3404932					44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
50 PHYSICAL THERAPY		3562					50
52.01 EXPRESSIVE THERAPY							52.01
53 ELECTROCARDIOLOGY		359621					53
54 ELECTROENCEPHALOGRAPHY		21700					54
56 DRUGS CHARGED TO PATIENTS		3762970					56
OUTPATIENT SERVICE COST CENTERS							
60.01 PARTIAL HOSPITALIZATION		19485265					60.01
60.02 ADDICTION RECOVERY							60.02
62 OBSERVATION BEDS (NON-DISTINC							62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
101 TOTAL		27865743					101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK	[]	TITLE V	[XX]	HOSPITAL (14-4035)	[]	SUB IV	[]	PPS
APPLICABLE	[]	TITLE XVIII-PT A	[]	SUB I	[]	SNF	[]	TEFRA
BOXES	[XX]	TITLE XIX	[]	SUB II	[]	NF	[]	OTHER
			[]	SUB III	[]	ICF/MR		

COST CENTER DESCRIPTION	OUTPATIENT PROGRAM CHARGES	OUTPATIENT PROGRAM CHARGES	OUTPATIENT PROGRAM PASS THROUGH COSTS	OUTPATIENT PROGRAM PASS THROUGH COSTS	OUTPATIENT PROGRAM PASS THROUGH COSTS
ANCILLARY SERVICE COST CENTERS					
41 RADIOLOGY-DIAGNOSTIC					41
44 LABORATORY					44
46.30 BLOOD CLOTING FACTORS ADMIN					46.30
50 PHYSICAL THERAPY					50
52.01 EXPRESSIVE THERAPY					52.01
53 ELECTROCARDIOLOGY					53
54 ELECTROENCEPHALOGRAPHY					54
56 DRUGS CHARGED TO PATIENTS					56
OUTPATIENT SERVICE COST CENTERS					
60.01 PARTIAL HOSPITALIZATION					60.01
60.02 ADDICTION RECOVERY					60.02
62 OBSERVATION BEDS (NON-DISTINC					62
63.50 RHC					63.50
63.60 FQHC					63.60
OTHER REIMBURSABLE COST CENTERS					
101 TOTAL	8.01	8.02	9	9.01	9.02

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 (TEFRA) (14-4035)	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)	25087						1
2 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING BED AND NEWBORN DAYS)	25087						2
3 PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)							3
4 SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	25087						4
5 TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							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)	5960						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							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 (TEFRA) (14-4035)	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	18465478						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							26
27 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST	18465478						27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT							
28 GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)	7993316						28
29 PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)							29
30 SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	7993316						30
31 GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	2.310115						31
32 AVERAGE PRIVATE ROOM PER DIEM CHARGE							32
33 AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	318.62						33
34 AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL							34
35 AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL							35
36 PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT							36
37 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL	18465478						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 (TEFRA) (14-4035)	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	736.06					38
39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	4386918					39
40 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM						40
41 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	4386918					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						43
44 INTENSIVE CARE UNIT						44
45 CORONARY CARE UNIT						45
46 BURN INTENSIVE CARE UNIT						46
47 SURGICAL INTENSIVE CARE UNIT						46
47 OTHER SPECIAL CARE (SPECIFY)						47
	HOSPITAL (TEFRA) (14-4035)	SUB I	SUB II	SUB III	SUB IV	
	1	1	1	1	1	
48 PROGRAM INPATIENT ANCILLARY SERVICE COST	676004					48
49 TOTAL PROGRAM INPATIENT COSTS	5062922					49
	PASS THROUGH COST ADJUSTMENTS					
50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES	170098					50
51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES	8487					51
52 TOTAL PROGRAM EXCLUDABLE COST	178585					52
53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS	4884337					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 (TEFRA) (14-4035)	SUB I	SUB II	SUB III	SUB IV	
TARGET AMOUNT AND LIMITATION COMPUTATION	1	1	1	1	1	
54 PROGRAM DISCHARGES	482					54
55 TARGET AMOUNT PER DISCHARGE	10590.63					55
56 TARGET AMOUNT	5104684					56
57 DIFFERENCE BETWEEN ADJUSTED INPATIENT OPERATING COST AND TARGET AMOUNT	220347					57
58 BONUS PAYMENT	33052					58
58.01 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM THE COST REPORTING PERIOD ENDING 1996, UPDATED & COMPOUNDED BY THE MARKET BASKET	6191.82					58.01
58.02 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM PRIOR YEAR COST REPORT UPDATED BY THE MARKET BASKET	10590.63					58.02
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						58.03
58.04 RELIEF PAYMENT						58.04
59 ALLOWABLE INPATIENT COST PLUS INCENTIVE PAYMENT	5095974					59
59.01 ALLOWABLE INPATIENT COST PER DISCHARGE (LTCH ONLY)						59.01
59.02 PROGRAM DISCHARGES PRIOR TO JULY 1						59.02
59.03 PROGRAM DISCHARGES AFTER JULY 1						59.03
59.04 PROGRAM DISCHARGES (SEE INSTRUCTIONS)						59.04
59.05 REDUCED INPAT COST PER DISCH. FOR DISCHARGES PRIOR TO JULY 1						59.05
59.06 REDUCED INPAT COST PER DISCHARGE FOR DISCHARGES AFTER JULY 1						59.06
59.07 REDUCED INPAT COST PER DISCHARGE (SEE INSTR.) (LTCH ONLY)						59.07
59.08 REDUCED INPATIENT COST PLUS INCENTIVE PAYMENT (SEE INSTR.)						59.08
PROGRAM INPATIENT ROUTINE SWING BED COST						
60 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD						60
61 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD						61
62 TOTAL MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS						62
63 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD						63
64 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD						64
65 TOTAL TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS						65

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

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PARTS III & IV

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

HOSPITAL SUB I SUB II SUB III SUB IV
 (TEFRA)
 (14-4035)
 1 1 1 1

PART IV - COMPUTATION OF OBSERVATION BED COST

83 TOTAL OBSERVATION BEDS		83
84 ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM	736.06	84
85 OBSERVATION BED COST		85

COMPUTATION OF OBSERVATION BED PASS THROUGH COST - HOSPITAL					
	ROUTINE	COLUMN 1	TOTAL	OBSERVATION	OBSERVATION BED
	COST	DIVIDED BY	OBSERVATION	BED COST	PASS-THROUGH COST
	(FROM LINE 27)	COLUMN 2	(FROM LINE 85)	COL 3	TIMES COL 4
	1	2	4	5	2

86 OLD CAPITAL-RELATED COST		18465478			86
87 NEW CAPITAL-RELATED COST	715885	18465478	.038769		87
88 NON PHYSICIAN ANESTHETIST		18465478			88
89 MEDICAL EDUCATION		18465478			89

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PART I

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

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (OTHER) (14-4035)	SUB I	SUB II	SUB III	SUB IV	NF	
INPATIENT DAYS	1	1	1	1	1	1	
1 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS EXCLUDING NEWBORN)	25087						1
2 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING BED AND NEWBORN DAYS)	25087						2
3 PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)							3
4 SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	25087						4
5 TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							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)	2364						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							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 [] TITLE XVIII-PART A [XX] TITLE XIX-INPT

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (OTHER) (14-4035)	SUB I	SUB II	SUB III	SUB IV	NF	
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	18465478						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							26
27 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST	18465478						27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT							
28 GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)	7993316						28
29 PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)							29
30 SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	7993316						30
31 GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	2.310115						31
32 AVERAGE PRIVATE ROOM PER DIEM CHARGE							32
33 AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	318.62						33
34 AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL							34
35 AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL							35
36 PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT							36
37 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL	18465478						37

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PART II

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

PART II - HOSPITAL AND SUBPROVIDERS ONLY

	HOSPITAL (OTHER) (14-4035)	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	736.06					38
39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	1740046					39
40 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM						40
41 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	1740046					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						43
44 INTENSIVE CARE UNIT						44
45 CORONARY CARE UNIT						45
46 BURN INTENSIVE CARE UNIT						46
47 SURGICAL INTENSIVE CARE UNIT						46
47 OTHER SPECIAL CARE (SPECIFY)						47
	HOSPITAL (OTHER) (14-4035)	SUB I	SUB II	SUB III	SUB IV	
	1	1	1	1	1	
48 PROGRAM INPATIENT ANCILLARY SERVICE COST						48
49 TOTAL PROGRAM INPATIENT COSTS	1740046					49
	PASS THROUGH COST ADJUSTMENTS					
50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES	67469					50
51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES						51
52 TOTAL PROGRAM EXCLUDABLE COST	67469					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 [] TITLE XVIII-PART A [XX] TITLE XIX-INPT

PART II - HOSPITAL AND SUBPROVIDERS ONLY

	HOSPITAL (OTHER) (14-4035)	SUB I	SUB II	SUB III	SUB IV	
TARGET AMOUNT AND LIMITATION COMPUTATION						
54	PROGRAM DISCHARGES	291				54
55	TARGET AMOUNT PER DISCHARGE					55
56	TARGET AMOUNT					56
57	DIFFERENCE BETWEEN ADJUSTED INPATIENT OPERATING COST AND TARGET AMOUNT					57
58	BONUS PAYMENT					58
58.01	LESSER OF LINE 53/LINE 54 OR LINE 55 FROM THE COST REPORTING PERIOD ENDING 1996, UPDATED & COMPOUNDED BY THE MARKET BASKET					58.01
58.02	LESSER OF LINE 53/LINE 54 OR LINE 55 FROM PRIOR YEAR COST REPORT UPDATED BY THE MARKET BASKET					58.02
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					58.03
58.04	RELIEF PAYMENT					58.04
59	ALLOWABLE INPATIENT COST PLUS INCENTIVE PAYMENT					59
59.01	ALLOWABLE INPATIENT COST PER DISCHARGE (LTCH ONLY)					59.01
59.02	PROGRAM DISCHARGES PRIOR TO JULY 1					59.02
59.03	PROGRAM DISCHARGES AFTER JULY 1					59.03
59.04	PROGRAM DISCHARGES (SEE INSTRUCTIONS)					59.04
59.05	REDUCED INPAT COST PER DISCH. FOR DISCHARGES PRIOR TO JULY 1					59.05
59.06	REDUCED INPAT COST PER DISCHARGE FOR DISCHARGES AFTER JULY 1					59.06
59.07	REDUCED INPAT COST PER DISCHARGE (SEE INSTR.) (LTCH ONLY)					59.07
59.08	REDUCED INPATIENT COST PLUS INCENTIVE PAYMENT (SEE INSTR.)					59.08
PROGRAM INPATIENT ROUTINE SWING BED COST						
60	MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD					60
61	MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD					61
62	TOTAL MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS					62
63	TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD					63
64	TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD					64
65	TOTAL TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS					65

PROVIDER NO. 14-4035 LINDEN OAKS HOSPITAL
PERIOD FROM 07/01/2007 TO 06/30/2008

KPMG LLP COMPU-MAX MICRO SYSTEM
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VERSION: 2008.05
12/03/2008 12:12

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PARTS III & IV

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

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

	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. 14-4035 LINDEN OAKS HOSPITAL
PERIOD FROM 07/01/2007 TO 06/30/2008

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

VERSION: 2008.05
12/03/2008 12:12

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PARTS III & IV

TITLE V-INPT

TITLE XVIII-PART A

TITLE XIX-INPT

HOSPITAL (OTHER) (14-4035)	SUB I	SUB II	SUB III	SUB IV
1	1	1	1	1

PART IV - COMPUTATION OF OBSERVATION BED COST

83 TOTAL OBSERVATION BEDS		83
84 ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM	736.06	84
85 OBSERVATION BED COST		85

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-4

[] TITLE V [XX] HOSPITAL (14-4035) [] SNF [] PPS
 [XX] TITLE XVIII-PT A [] SUB I [] NF [XX] TEFRA
 [] TITLE XIX [] SUB II [] S/B-SNF [] OTHER
 [] SUB III [] S/B-NF
 [] SUB IV [] ICF/MR

COST CENTER DESCRIPTION	RATIO OF COST	INPATIENT	INPATIENT	
	TO CHARGES	PROGRAM CHARGES	PROGRAM COSTS	
	1	2	3	
25 INPATIENT ROUTINE SERVICE COST CENTERS				
ADULTS & PEDIATRICS		7993316		25
ANCILLARY SERVICE COST CENTERS				
41 RADIOLOGY-DIAGNOSTIC	.616402	136276	84001	41
44 LABORATORY	.074916	562828	42165	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO				46.30
50 PHYSICAL THERAPY	17.720101	2500	44300	50
52.01 EXPRESSIVE THERAPY				52.01
53 ELECTROCARDIOLOGY	.054649	35000	1913	53
54 ELECTROENCEPHALOGRAPHY	.435300	9218	4013	54
56 DRUGS CHARGED TO PATIENTS	.331976	1385935	460097	56
OUTPATIENT SERVICE COST CENTERS				
60.01 PARTIAL HOSPITALIZATION	.435568	90720	39515	60.01
60.02 ADDICTION RECOVERY				60.02
62 OBSERVATION BEDS (NON-DISTINCT				62
OTHER REIMBURSABLE COST CENTERS				
63.50 RHC				63.50
63.60 FQHC				63.60
101 TOTAL		2222477	676004	101
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				102
103 NET CHARGES		2222477		103

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-4

<input type="checkbox"/> TITLE V	<input checked="" type="checkbox"/> HOSPITAL (14-4035)	<input type="checkbox"/> SNF	<input type="checkbox"/> PPS
<input type="checkbox"/> TITLE XVIII-PT A	<input type="checkbox"/> SUB I	<input type="checkbox"/> NF	<input type="checkbox"/> TEFRA
<input checked="" 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
25 INPATIENT ROUTINE SERVICE COST CENTERS			
ADULTS & PEDIATRICS		3121962	25
ANCILLARY SERVICE COST CENTERS			
41 RADIOLOGY-DIAGNOSTIC	.616402		41
44 LABORATORY	.074916		44
46.30 BLOOD CLOTTING FACTORS ADMIN CO			46.30
50 PHYSICAL THERAPY	17.720101		50
52.01 EXPRESSIVE THERAPY			52.01
53 ELECTROCARDIOLOGY	.054649		53
54 ELECTROENCEPHALOGRAPHY	.435300		54
56 DRUGS CHARGED TO PATIENTS	.331976		56
OUTPATIENT SERVICE COST CENTERS			
60.01 PARTIAL HOSPITALIZATION	.435568		60.01
60.02 ADDICTION RECOVERY			60.02
62 OBSERVATION BEDS (NON-DISTINCT			62
OTHER REIMBURSABLE COST CENTERS			
63.50 RHC			63.50
63.60 FQHC			63.60
101 TOTAL			101
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES			102
103 NET CHARGES			103

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
 PART A

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

HOSPITAL	SUB I	SUB II	SUB III	SUB IV	
DRG AMOUNT					
1	OTHER THAN OUTLIER PAYMENTS OCCURRING BEFORE OCTOBER 1				1
1.01	OTHER THAN OUTLIER PAYMENTS OCCURRING ON OR AFTER OCTOBER 1 AND BEFORE JANUARY 1				1.01
1.02	OTHER THAN OUTLIER PAYMENTS OCCURRING ON OR AFTER JAN 1 MANAGED CARE PATIENTS				1.02
1.03	PAYMENTS PRIOR TO MARCH 1 OR OCTOBER 1				1.03
1.04	PAYMENTS ON OR AFTER OCTOBER 1 AND PRIOR TO JANUARY 1				1.04
1.05	PAYMENTS ON OR AFTER JAN 1 BUT BEFORE APR 1/OCT 1				1.05
1.06	ADDITIONAL AMOUNT RECEIVED OR TO BE RECEIVED				1.06
1.07	PAYMENTS FOR DISCHARGES ON OR AFTER APRIL 1, 2001 THROUGH SEPTEMBER 30, 2001				1.07
1.08	SIMULATED PAYMENTS FROM THE PS&R ON OR AFTER APRIL 1, 2001 THROUGH SEPTEMBER 30, 2001				1.08
2	OUTLIER PAYMENTS PRIOR TO OCTOBER 1, 1997				2
2.01	OUTLIER PAYMENTS ON OR AFTER OCTOBER 1, 1997 INDIRECT MEDICAL EDUCATION ADJUSTMENT				2.01
3	BED DAYS AVAILABLE DIVIDED BY NO. OF DAYS IN CR PERIOD				3
3.01	NO OF INTERNS & RESIDENTS FROM WORKSHEET S-3, PART I				3.01
3.02	INDIRECT MEDICAL EDUCATION PERCENTAGE				3.02
3.03	INDIRECT MEDICAL EDUCATION ADJUSTMENT				3.03
3.04	FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PGMS FOR THE MOST RECENT CR PERIOD ENDING ON OR BEFORE DEC 31, 1996				3.04
3.05	FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PGMS WHICH MEET THE CRITERIA FOR AN ADD-ON TO THE CAP FOR NEW PROGRAMS IN ACCORDANCE WITH SECTION 1886(d)(5)(B)(viii)				3.05
3.06	ADJUSTED FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PGMS FOR AFFILIATED PROGRAMS IN ACCORDANCE WITH SECTION 1886(d)(5)(B)(viii) [FOR CR PERIODS ENDING] [ON OR AFTER 7/1/2005] [E-3,PT.VI,LN.15][PLUS LN.3.06]				3.06
3.07	SUM OF LINES 3.04-3.06 0.00 0.00				3.07
3.08	FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS IN THE CURRENT YEAR FROM YOUR RECORDS				3.08
3.09	FOR CR PERIODS BEGINNING BEFORE OCTOBER 1, ENTER THE PERCENTAGE OF DISCHARGES OCCURRING PRIOR TO OCTOBER 1				3.09
3.10	FOR CR PERIODS BEGINNING BEFORE OCTOBER 1, ENTER THE PERCENTAGE OF DISCHARGES OCCURRING ON OR AFTER OCT. 1				3.10
3.11	FTE COUNT FOR THE PERIOD IDENTIFIED IN LINE 3.09				3.11
3.12	FTE COUNT FOR THE PERIOD IDENTIFIED IN LINE 3.10				3.12
3.13	FTE COUNT FOR RESIDENTS IN DENTAL & PODIATRIC PROGRAMS				3.13
3.14	CURRENT YEAR ALLOWABLE FTE				3.14
3.15	TOTAL ALLOWABLE FTE COUNT FOR THE PRIOR YEAR, IF NONE BUT PRIOR YEAR TEACHING WAS IN EFFECT ENTER 1 HERE..				3.15
3.16	TOTAL ALLOWABLE FTE COUNT FOR THE PENULTIMATE YEAR IF THAT YEAR ENDED ON OR AFTER SEPTEMBER 30, 1997, OTHERWISE ENTER ZERO. IF THERE WAS NO FTE COUNT IN THIS PERIOD BUT PRIOR YR TEACHING WAS IN EFFECT ENTER 1 HERE..				3.16
3.17	SUM OF LINES 3.14 THROUGH 3.16 DIVIDED BY THE RES. IN INIT YRS 0.00				3.17
	NUMBER OF THOSE LINES IN EXCESS OF ZERO				

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
 PART A
 (CONT)

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

	HOSPITAL	SUB I	SUB II	SUB III	SUB IV	
3.18						3.18
3.19						3.19
3.20						3.20
3.21						3.21
3.22						3.22
3.23						3.23
3.24						3.24
4						4
4.01						4.01
4.02						4.02
4.03						4.03
4.04						4.04
5						5
5.01						5.01
5.02						5.02
5.03						5.03
5.04						5.04
5.05						5.05
5.06						5.06
6						6
7						7
7.01						7.01
8						8
9						9
10						10
11						11
11.01						11.01
11.02						11.02
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
21.01						21.01
21.02						21.02
22						22

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
PART A
(CONT)

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

	HOSPITAL	SUB I	SUB II	SUB III	SUB IV	
23						23
	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION					
24						24
	OTHER ADJUSTMENTS					
25						25
	AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS					
26						26
	AMOUNT DUE PROVIDER					
27						27
	SEQUESTRATION ADJUSTMENT					
28						28
	INTERIM PAYMENTS					
28.01						28.01
	TENTATIVE SETTLEMENT (FOR FI USE ONLY)					
29						29
	BALANCE DUE PROVIDER (PROGRAM)					
30						30
	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-II, SECTION 115.2					
	TO BE COMPLETED BY INTERMEDIARY					
50						50
	OPERATING OUTLIER AMOUNT FROM WKST E, PART A, LINE 2.01					
51						51
	CAPITAL OUTLIER AMOUNT FROM WKST L, PART I, LINE 3.01					
52						52
	OPERATING OUTLIER RECONCILIATION AMOUNT (SEE INSTRUCTIO					
53						53
	CAPITAL OUTLIER RECONCILIATION AMOUNT (SEE INSTRUCTIONS)					
54						54
	THE RATE USED TO CALCULATE THE TIME VALUE OF MONEY					
55						55
	TIME VALUE OF MONEY (SEE INSTRUCTIONS)					
56						56
	CAPITAL TIME VALUE OF MONEY (SEE INSTRUCTIONS)					

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
 PART B

PART B - MEDICAL AND OTHER HEALTH SERVICES

	HOSPITAL (14-4035)	HOSPITAL (14-4035)	HOSPITAL (14-4035)	
	1	1.01	1.02	
1 MEDICAL AND OTHER SERVICES				1
1.01 MEDICAL AND OTHER SERVICES RENDERED ON OR AFTER AUGUST 1, 2000	6501			1.01
1.02 PPS PAYMENTS RECEIVED INCLUDING OUTLIERS	4153			1.02
1.03 1996 HOSPITAL SPECIFIC PAYMENT TO COST RATIO				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				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				17
17.01 TOTAL PPS PAYMENTS	4153			17.01

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
 PART B

PART B - MEDICAL AND OTHER HEALTH SERVICES

	HOSPITAL (14-4035) 1	HOSPITAL (14-4035) 1.01	HOSPITAL (14-4035) 1.02
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
18 DEDUCTIBLES AND COINSURANCE	809		18
18.01 DEDUCTIBLES AND COINSURANCE RELATING TO LINE 17.01			18.01
19 SUBTOTAL	3344		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	3344		23
24 PRIMARY PAYER PAYMENTS	339		24
25 SUBTOTAL	3005		25
REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)			
26 COMPOSITE RATE ESRD			26
27 BAD DEBTS			27
27.01 REDUCED REIMBURSABLE BAD DEBTS			27.01
27.02 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)			27.02
28 SUBTOTAL	3005		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	3005		32
33 SEQUESTRATION ADJUSTMENT			33
34 INTERIM PAYMENTS	3005		34
34.01 TENTATIVE SETTLEMENT (FOR FI USE ONLY)			34.01
35 BALANCE DUE PROVIDER/PROGRAM			35
36 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-II, SECTION 115.2			36

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
PART C

PART C - OUTPATIENT AMBULATORY SURGICAL CENTER

[] TITLE V [XX] TITLE XVIII [] TITLE XIX

	HOSPITAL (14-4035) OCTOBER 1, 1997 PRIOR TO ON OR AFTER	
	1 1.01	
1 STANDARD OVERHEAD AMOUNTS (ASC FEES)		1
2 DEDUCTIBLES		2
3 SUBTOTAL		3
4 80 PERCENT OF LINE 3		4
5 ASC PORTION OF BLEND		5
6 OUTPATIENT ASC COST		6
COMPUTATION OF LESSER OF COST OR CHARGES		
7 TOTAL CHARGES		7
CUSTOMARY CHARGES		
8 AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS		8
9 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)		9
10 RATIO OF LINE 8 TO LINE 9		10
11 TOTAL CUSTOMARY CHARGES		11
12 EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST		12
13 EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES		13
14 LESSER OF COST OR CHARGES		14
COMPUTATION OF REIMBURSEMENT SETTLEMENT		
15 DEDUCTIBLES AND COINSURANCE		15
16 TOTAL		16
17 HOSPITAL SPECIFIC PORTION OF BLEND		17
18 ASC BLENDED AMOUNT		18
19 LESSER OF LINES 16 OR 18		19
20 PART B DEDUCTIBLES AND COINSURANCE		20
21 ASC PAYMENT AMOUNT		21

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
PART D

PART D - OUTPATIENT RADIOLOGY SERVICES

[] TITLE V [XX] TITLE XVIII [] TITLE XIX

HOSPITAL
(14-4035)
OCTOBER 1, 1997
PRIOR TO ON OR AFTER
1 1.01

1	PREVAILING CHARGES	1
2	62 PERCENT OF LINE 1	2
3	DEDUCTIBLES	3
4	SUBTOTAL	4
5	BLENDED CHARGE PROPORTION	5
6	COST OF OUTPATIENT RADIOLOGY	6
COMPUTATION OF LESSER OF COST OR CHARGES		
7	TOTAL CHARGES	7
CUSTOMARY CHARGES		
8	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	8
9	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICE ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(E)	9
10	RATIO OF LINE 8 TO LINE 9	10
11	TOTAL CUSTOMARY CHARGES	11
12	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST	12
13	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES	13
14	LESSER OF COST OR CHARGES	14
COMPUTATION OF REIMBURSEMENT SETTLEMENT		
15	DEDUCTIBLES AND COINSURANCE	15
16	TOTAL	16
17	COST PROPORTION	17
18	OUTPATIENT RADIOLOGY BLENDED AMOUNT	18
19	LESSER OF LINE 16 OR LINE 18	19
20	PART B DEDUCTIBLES AND COINSURANCE	20
21	RADIOLOGY PAYMENT AMOUNT	21

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
PART E

PART E - OTHER OUTPATIENT DIAGNOSTIC PROCEDURES

[] TITLE V [XX] TITLE XVIII [] TITLE XIX

HOSPITAL
(14-4035)
OCTOBER 1, 1997
PRIOR TO ON OR AFTER
1 1.01

1	PREVAILING CHARGES	1
2	42 PERCENT OF LINE 1	2
3	DEDUCTIBLES	3
4	SUBTOTAL	4
5	BLENDED CHARGE PROPORTION	5
6	COST OF OTHER OUTPATIENT DIAGNOSTIC PROCEDURES	6
COMPUTATION OF LESSER OF COST OR CHARGES		
7	TOTAL CHARGES	7
CUSTOMARY CHARGES		
8	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	8
9	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICE ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(E)	9
10	RATIO OF LINE 8 TO LINE 9	10
11	TOTAL CUSTOMARY CHARGES	11
12	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST	12
13	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES	13
14	LESSER OF COST OR CHARGES	14
COMPUTATION OF REIMBURSEMENT SETTLEMENT		
15	DEDUCTIBLES AND COINSURANCE	15
16	TOTAL	16
17	COST PROPORTION	17
18	OTHER OUTPATIENT DIAGNOSTIC BLENDED AMOUNT	18
19	LESSER OF LINE 16 OR LINE 18	19
20	PART B DEDUCTIBLES AND COINSURANCE	20
21	DIAGNOSTIC PAYMENT AMOUNT	21

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED
 HOSPITAL (14-4035)

WORKSHEET E-1

DESCRIPTION	INPATIENT		PART B		
	PART A		PART B		
	MM/DD/YYYY 1	AMOUNT 2	MM/DD/YYYY 3	AMOUNT 4	
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		4286775		3005	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.	PROGRAM .01 TO .02 PROVIDER .03 PROVIDER .04 TO .05 PROGRAM .50 PROVIDER .51 TO .52 PROGRAM .53 PROGRAM .54	NONE NONE		NONE NONE	3.01 3.02 3.03 3.04 3.05 3.50 3.51 3.52 3.53 3.54
SUBTOTAL	.99				3.99
4 TOTAL INTERIM PAYMENTS		4286775		3005	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 .01 TO .02 PROVIDER .03 PROVIDER .50 TO .51 PROGRAM .52	NONE NONE		NONE NONE	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 PROVIDER .01 PROVIDER TO .02 PROGRAM	109648			6.01 6.02
7 TOTAL MEDICARE PROGRAM LIABILITY		4396423		3005	7

NAME OF INTERMEDIARY: _____
 SIGNATURE OF AUTHORIZED PERSON: _____

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

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3
 PART I

MEDICARE PART A SERVICES - TEFRA

	HOSPITAL (14-4035)	SUB I	SUB II	SUB III	SUB IV	
1	INPATIENT HOSPITAL SERVICES	5095974				1
1.01	HOSPITAL SPECIFIC AMOUNT (SEE INSTRUCTIONS)	1273994				1.01
1.02	NET FEDERAL PPS PAYMENTS (SEE INSTRUCTIONS)					1.02
1.03	MEDICARE SSI RATIO (IRF PPS ONLY) (SEE INSTR.)					1.03
1.04	INPATIENT REHAB LIP PAYMENTS (SEE INSTRUCTIONS)					1.04
1.05	OUTLIER PAYMENTS					1.05
1.06	TOTAL PPS PAYMENTS					1.06
1.07	NURSING AND ALLIED HEALTH MANAGED CARE PAYMENT					1.07
	INPATIENT PSYCHIATRIC FACILITY (IPF)					
1.08	NET FEDERAL IPF PPS PAYMENTS (EXCLUDING OUTLIER, STOP-LOSS, ECT, AND TEACHING ADJUSTMENT)	3309657				1.08
1.09	NET IPF PPS OUTLIER PAYMENTS	137306				1.09
1.10	NET IPF PPS ECT PAYMENTS	30223				1.10
1.11	UNWEIGHTED INTERN AND RESIDENT FTE COUNT FOR LATEST COST REPORT FILED PRIOR TO NOVEMBER 15, 2004. (SEE INSTRUCTIONS)					1.11
1.12	NEW TEACHING PROGRAM ADJUSTMENT (SEE INSTR.)					1.12
1.13	CURRENT YEAR'S UNWEIGHTED FTE COUNT OF I&R OTHER THAN FTES IN THE FIRST 3 YEARS OF A 'NEW TEACHING PROGRAM'. (SEE INSTR.)					1.13
1.14	CURRENT YEAR'S UNWEIGHTED I&R FTE COUNT FOR RESIDENTS WITHIN THE FIRST 3 YEARS OF A 'NEW TEACHING PROGRAM'. (SEE INSTR.)					1.14
1.15	INTERN AND RESIDENT COUNT FOR IPF PPS MEDICAL EDUCATION ADJUSTMENT (SEE INSTRUCTIONS)					1.15
1.16	AVERAGE DAILY CENSUS (SEE INSTRUCTIONS)	68.543716				1.16
1.17	MEDICAL EDUCATION ADJUSTMENT FACTOR					1.17
1.18	MEDICAL EDUCATION ADJUSTMENT					1.18
1.19	ADJUSTED NET IPF PPS PAYMENTS	3477186				1.19
1.20	STOP LESS PAYMENT FLOOR	3567182				1.20
1.21	ADJUSTED NET PAYMENT FLOOR	2675387				1.21
1.22	STOP LOSS ADJUSTMENT					1.22
1.23	TOTAL IPF PPS PAYMENTS	4751180				1.23
	INPATIENT REHABILITATION FACILITY (IRF)					
1.35	UNWEIGHTED INTERN AND RESIDENT FTE COUNT FOR COST REPORT PERIODS ENDING ON/OR PRIOR TO NOVEMBER 15, 2004. (SEE INSTRUCTIONS)					1.35
1.36	NEW TEACHING PROGRAM ADJUSTMENT. (SEE INSTR.)					1.36
1.37	CURRENT YEAR'S UNWEIGHTED FTE COUNT OF I&R OTHER THAN FTES IN THE FIRST 3 YEARS OF A "NEW TEACHING PROGRAM". (SEE INSTRUCTIONS)					1.37
1.38	CURRENT YEAR'S UNWEIGHTED I&R FTE COUNT FOR RESIDENTS WITHIN THE FIRST 3 YEARS OF A "NEW TEACHING PROGRAM". (SEE INSTRUCTIONS)					1.38
1.39	INTERN AND RESIDENT COUNT FOR IRF PPS MEDICAL EDUCATION ADJUSTMENT. (SEE INSTRUCTIONS)					1.39
1.40	AVERAGE DAILY CENSUS. (SEE INSTRUCTIONS)					1.40
1.41	MEDICAL EDUCATION ADJUSTMENT FACTOR					1.41
1.42	MEDICAL EDUCATION ADJUSTMENT					1.42
2	ORGAN ACQUISITION					2
3	COST OF TEACHING PHYSICIANS					3
4	SUBTOTAL	4751180				4
5	PRIMARY PAYER PAYMENTS	40767				5
6	SUBTOTAL	4710413				6
7	DEDUCTIBLES	268928				7
8	SUBTOTAL	4441485				8
9	COINSURANCE	97472				9
10	SUBTOTAL	4344013				10
11	REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)	74872				11
11.01	REDUCED REIMBURSABLE BAD DEBTS	52410				11.01
11.02	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)	74872				11.02
12	SUBTOTAL	4396423				12
13	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS					13

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3
PART I

MEDICARE PART A SERVICES - TEFRA

	HOSPITAL (14-4035)	SUB I	SUB II	SUB III	SUB IV	
13.01 OTHER PASS THROUGH COSTS (SEE INSTRUCTIONS)						13.01
14 RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION						14
15 OTHER ADJUSTMENTS						15
16 AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS						16
17 TOTAL AMOUNT PAYABLE TO THE PROVIDER	4396423					17
18 SEQUESTRATION ADJUSTMENT						18
19 INTERIM PAYMENTS	4286775					19
19.01 TENTATIVE SETTLEMENT (FOR FI USE ONLY)						19.01
20 BALANCE DUE PROVIDER/PROGRAM	109648					20
21 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-II, SECTION 115.2						21
TO BE COMPLETED BY INTERMEDIARY						
50 ORIGINAL OUTLIER AMOUNT						50
51 OUTLIER RECONCILIATION AMOUNT (SEE INSTRUCTIONS)						51
52 THE RATE USED TO CALCULATE THE TIME VALUE OF MONEY						52
53 OPERATING TIME VALUE OF MONEY (SEE INSTRUCTIONS)						53

CALCULATION OF REIMBURSEMENT SETTLEMENT
 PART III - TITLE V OR TITLE XIX SERVICES OR TITLE XVIII SNF PPS ONLY

WORKSHEET E-3
 PART III

	[] TITLE V	[] TITLE XVIII	[XX] TITLE XIX		
	HOSPITAL (14-4035) (OTHER)	SUB I	SUB II	SUB III	
		SUB IV	NF I		
1	COMPUTATION OF NET COST OF COVERED SERVICES	1	1	1	1
2	INPATIENT HOSPITAL/SNF/NF SERVICES	1740046			1
3	MEDICAL AND OTHER SERVICES				2
4	INTERNS AND RESIDENTS				3
5	ORGAN ACQUISITION CERTIFIED TRANSPLANT CENTERS O				4
6	COST OF TEACHING PHYSICIANS				5
7	SUBTOTAL	1740046			6
8	INPATIENT PRIMARY PAYER PAYMENTS				7
9	OUTPATIENT PRIMARY PAYER PAYMENTS				8
10	SUBTOTAL	1740046			9
11	COMPUTATION OF LESSER OF COST OR CHARGES				
12	ROUTINE SERVICE CHARGES				10
13	ANCILLARY SERVICE CHARGES				11
14	INTERNS AND RESIDENTS SERVICE CHARGES				12
15	ORGAN ACQUISITION CHARGES, NET OF REVENUE				13
16	TEACHING PHYSICIANS				14
17	INCENTIVE FROM TARGET AMOUNT COMPUTATION				15
18	TOTAL REASONABLE CHARGES				16
19	CUSTOMARY CHARGES				
20	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE				17
21	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM				18
22	A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN				
23	ACCORDANCE WITH 42 CFR 413.13(E)				
24	RATIO OF LINE 17 TO LINE 18				19
25	TOTAL CUSTOMARY CHARGES				20
26	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST				21
27	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES	1740046			22
28	COST OF COVERED SERVICES	1740046			23
29	PROSPECTIVE PAYMENT AMOUNT				
30	OTHER THAN OUTLIER PAYMENTS				24
31	OUTLIER PAYMENTS				25
32	PROGRAM CAPITAL PAYMENTS				26
33	CAPITAL EXCEPTION PAYMENTS				27
34	ROUTINE SERVICE OTHER PASS THROUGH COSTS				28
35	ANCILLARY SERVICE OTHER PASS THROUGH COSTS				29
36	SUBTOTAL	1740046			30
37	CUSTOMARY CHARGES (TITLE XIX PPS COVERED				31
38	LESSER OF LINES 30 OR 31	1740046			32
39	DEDUCTIBLES (EXCLUDE PROFESSIONAL COMPONENT)				33

CALCULATION OF REIMBURSEMENT SETTLEMENT
 PART III - TITLE V OR TITLE XIX SERVICES OR TITLE XVIII SNF PPS ONLY

WORKSHEET E-3
 PART III

	[] TITLE V	[] TITLE XVIII	[XX] TITLE XIX				
		HOSPITAL (14-4035) (OTHER)	SUB I	SUB II	SUB III	SUB IV	NF I
		1	1	1	1	1	1
34	COMPUTATION OF REIMBURSEMENT SETTLEMENT						
	EXCESS OF REASONABLE COST	1740046					34
35	SUBTOTAL						35
36	COINSURANCE						36
37	SUM OF AMOUNTS FROM WKST E, PARTS C,D AND E,						37
38	REIMBURSABLE BAD DEBTS						38
38.01	REDUCED REIMBURSABLE BAD DEBTS						38.01
38.02	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)						38.02
39	UTILIZATION REVIEW						39
40	SUBTOTAL						40
41	INPATIENT ROUTINE SERVICE COST						41
42	MEDICARE INPATIENT ROUTINE CHARGES						42
43	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE						43
44	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(E)						44
45	RATIO OF LINE 43 TO LINE 44						45
46	TOTAL CUSTOMARY CHARGES						46
47	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST						47
48	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES						48
49	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM UTILIZATION						49
50	OTHER ADJUSTMENTS						50
51	AMOUNTS APPLICABLE TO PRIOR COST REPORTING DEPRECIABLE ASSETS						51
52	SUBTOTAL						52
53	INDIRECT MEDICAL EDUCATION ADJUSTMENT						53
54	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS						54
55	TOTAL AMOUNT PAYABLE TO THE PROVIDER						55
56	SEQUESTRATION ADJUSTMENT						56
57	INTERIM PAYMENTS						57
57.01	TENTATIVE SETTLEMENT (FOR FI USE ONLY)						57.01
58	BALANCE DUE PROVIDER/PROGRAM						58
59	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT SECTION 115.2						59

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	161597			1
2	TEMPORARY INVESTMENTS				2
3	NOTES RECEIVABLE				3
4	ACCOUNTS RECEIVABLE	6125228			4
5	OTHER RECEIVABLES				5
6	ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE				6
7	INVENTORY				7
8	PREPAID EXPENSES	338494			8
9	OTHER CURRENT ASSETS				9
10	DUE FROM OTHER FUNDS	75965			10
11	TOTAL CURRENT ASSETS	6701284			11
FIXED ASSETS					
12	LAND				12
12.01	ACCUMULATED DEPRECIATION				12.01
13	LAND IMPROVEMENTS	474681			13
13.01	ACCUMULATED DEPRECIATION				13.01
14	BUILDINGS	11969163			14
14.01	ACCUMULATED DEPRECIATION	-5047655			14.01
15	LEASEHOLD IMPROVEMENTS				15
15.01	ACCUMULATED AMORTIZATION				15.01
16	FIXED EQUIPMENT				16
16.01	ACCUMULATED DEPRECIATION				16.01
17	AUTOMOBILES AND TRUCKS				17
17.01	ACCUMULATED DEPRECIATION				17.01
18	MAJOR MOVABLE EQUIPMENT	2316416			18
18.01	ACCUMULATED DEPRECIATION	-841381			18.01
19	MINOR EQUIPMENT DEPRECIABLE				19
19.01	ACCUMULATED DEPRECIATION				19.01
20	MINOR EQUIPMENT-NONDEPRECIABLE				20
21	TOTAL FIXED ASSETS	8871224			21
OTHER ASSETS					
22	INVESTMENTS	2693501			22
23	DEPOSITS ON LEASES				23
24	DUE FROM OWNERS/OFFICERS				24
25	OTHER ASSETS	355447			25
26	TOTAL OTHER ASSETS	3048948			26
27	TOTAL ASSETS	18621456			27
LIABILITIES AND FUND BALANCES					
		GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
		1	2	3	4
CURRENT LIABILITIES					
28	ACCOUNTS PAYABLE	352942			28
29	SALARIES, WAGES & FEES PAYABLE	1794992			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	2012475			34
35	OTHER CURRENT LIABILITIES	470003			35
36	TOTAL CURRENT LIABILITIES	4630412			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				41
42	TOTAL LONG TERM LIABILITIES				42
43	TOTAL LIABILITIES	4630412			43
CAPITAL ACCOUNTS					
44	GENERAL FUND BALANCE	13991044			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	13991044			51
52	TOTAL LIABILITIES AND FUND BALANCES	18621456			52

PROVIDER NO. 14-4035 LINDEN OAKS HOSPITAL
PERIOD FROM 07/01/2007 TO 06/30/2008

KPMG LLP COMPU-MAX MICRO SYSTEM
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VERSION: 2008.05
12/03/2008 12:12

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	12113170			1
2 NET INCOME (LOSS)	-1066245			2
3 TOTAL	11046925			3
4 ADDITIONS (CREDIT ADJUSTMENTS)				4
5 TRANSFERS FROM AFFIL. AND OTHER, NE	3000000			5
6				6
7				7
8				8
9				9
10 TOTAL ADDITIONS	3000000			10
11 SUBTOTAL	14046925			11
12 DEDUCTIONS (DEBIT ADJUSTMENTS)				12
13 CHANGES IN RESTR NET ASSETS OF FOUN	55881			13
14				14
15				15
16				16
17				17
18 TOTAL DEDUCTIONS	55881			18
19 FUND BALANCE AT END OF PERIOD	13991044			19
PER BALANCE SHEET				

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	44228603		44228603	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	44228603		44228603	10
11 INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES				11
12 INTENSIVE CARE UNIT				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				17
18 TOTAL INPATIENT ROUTINE CARE SERVICES	44228603		44228603	18
19 ANCILLARY SERVICES				19
20 OUTPATIENT SERVICES		15520884	15520884	20
18.50 RHC				18.50
18.60 FQHC				18.60
21 HOME HEALTH AGENCY				21
22 AMBULANCE				22
23 CORF				23
24 ASC				24
25 HOSPICE				25
26 TOTAL PATIENT REVENUES	44228603	15520884	59749487	26

PART II - OPERATING EXPENSES

	1	2	
26 OPERATING EXPENSES		30206840	26
27 ADD (SPECIFY)			27
28			28
29 BAD DEBT EXPENSE	2164980		29
30 RECONCILING ITEM			30
31			31
32			32
33 TOTAL ADDITIONS		2164980	33
34 DEDUCT (SPECIFY)			34
35 ROUNDING		-1	35
36			36
37			37
38			38
39 TOTAL DEDUCTIONS		-1	39
40 TOTAL OPERATING EXPENSES		32371819	40

STATEMENT OF REVENUES AND EXPENSES

WORKSHEET G-3

DESCRIPTION			
1	TOTAL PATIENT REVENUES	59749487	1
2	LESS - CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENTS' ACCOUNTS	30888760	2
3	NET PATIENT REVENUES	28860727	3
4	LESS - TOTAL OPERATING EXPENSES	32371819	4
5	NET INCOME FROM SERVICE TO PATIENTS	-3511092	5
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.		6
7	INCOME FROM INVESTMENTS	-42811	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		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		18
19	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)		19
20	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN		20
21	RENTAL OF VENDING MACHINES		21
22	RENTAL OF HOSPITAL SPACE		22
23	GOVERNMENTAL APPROPRIATIONS		23
24	OTHER MISC REV	2487658	24
25	TOTAL OTHER INCOME	2444847	25
26	TOTAL	-1066245	26
27			27
28			28
29			29
30	TOTAL OTHER EXPENSES		30
31	NET INCOME (OR LOSS) FOR THE PERIOD	-1066245	31

ALLOCATION OF ALLOWABLE CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES

WORKSHEET L-1
 PART I

COST CENTER DESCRIPTION	EXTRAORDI- NARY CAP- REL COSTS	SUBTOTAL	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL
	0	4A	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 ADMINISTRATIVE & GENERAL					6
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					25
ANCILLARY SERVICE COST CENTERS					
41 RADIOLOGY-DIAGNOSTIC					41
44 LABORATORY					44
46.30 BLOOD CLOTTING FACTORS ADMIN CO					46.30
50 PHYSICAL THERAPY					50
52.01 EXPRESSIVE THERAPY					52.01
53 ELECTROCARDIOLOGY					53
54 ELECTROENCEPHALOGRAPHY					54
56 DRUGS CHARGED TO PATIENTS					56
OUTPATIENT SERVICE COST CENTERS					
60.01 PARTIAL HOSPITALIZATION					60.01
60.02 ADDICTION RECOVERY					60.02
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 OPT					69.20
69.30 CMHC					69.30
69.40 OPT					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
95 SUBTOTALS					95
NONREIMBURSABLE COST CENTERS					
98 PHYSICIANS' PRIVATE OFFICES					98
00 SCHOOL					00
101 CROSS FOOT ADJUSTMENTS					101
102 NEGATIVE COST CENTER					102
103 TOTAL					103
104 TOTAL STATISTICAL BASIS					104
105 UNIT COST MULTIPLIER					105
105 UNIT COST MULTIPLIER					105

***** REPORT 97 ***** UTILIZATION STATISTICS *****

HOSPITAL

COST CENTERS	---- TITLE XVIII ----		----- TITLE XIX -----		----- TITLE V -----		TOTAL THIRD PARTY UTIL
	PART A 1	PART B 2	INPATIENT 3	OUTPATIENT 4	INPATIENT 5	OUTPATIENT 6	
UTILIZATION PERCENTAGES BASED ON DAYS							
25 ADULTS & PEDIATRICS	23.76		9.42				33.18 25
UTILIZATION PERCENTAGES BASED ON CHARGES							
41 RADIOLOGY-DIAGNOSTIC	16.46						16.46 41
44 LABORATORY	16.53						16.53 44
50 PHYSICAL THERAPY	70.19						70.19 50
53 ELECTROCARDIOLOGY	9.73						9.73 53
54 ELECTROENCEPHALOGRAPHY	42.48						42.48 54
56 DRUGS CHARGED TO PATIENTS	36.83						36.83 56
60.01 PARTIAL HOSPITALIZATION	0.47	0.08					0.55 60.01
101 TOTAL CHARGES	3.72	0.03					3.75 101

COST CENTER	--- DIRECT COSTS ---		-- ALLOCATED OVERHEAD --		--- TOTAL COSTS ---			
	AMOUNT	%	AMOUNT	%	AMOUNT	%		
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	1089133	3.51	-1089133	-6.17		3	
4	NEW CAP REL COSTS-MVBLE EQUIP						4	
5	EMPLOYEE BENEFITS	4286282	13.80	-4286282	-24.28		5	
6	ADMINISTRATIVE & GENERAL	7921357	25.50	-7921357	-44.88		6	
7	MAINTENANCE & REPAIRS						7	
8	OPERATION OF PLANT	535556	1.72	-535556	-3.03		8	
9	LAUNDRY & LINEN SERVICE	89800	.29	-89800	-.51		9	
10	HOUSEKEEPING	725538	2.34	-725538	-4.11		10	
11	DIETARY	931602	3.00	-931602	-5.28		11	
12	CAFETERIA						12	
13	MAINTENANCE OF PERSONNEL						13	
14	NURSING ADMINISTRATION	902738	2.91	-902738	-5.11		14	
15	CENTRAL SERVICES & SUPPLY						15	
16	PHARMACY	872210	2.81	-872210	-4.94		16	
17	MEDICAL RECORDS & LIBRARY	296872	.96	-296872	-1.68		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	7518968	24.21	10946510	62.02	18465478	59.45	25
ANCILLARY SERVICE COST CENTERS								
41	RADIOLOGY-DIAGNOSTIC	363178	1.17	147014	.83	510192	1.64	41
44	LABORATORY	176523	.57	78561	.45	255084	.82	44
46.30	BLOOD CLOTTING FACTORS ADMIN CO							46.30
50	PHYSICAL THERAPY	44872	.14	18247	.10	63119	.20	50
52.01	EXPRESSIVE THERAPY							52.01
53	ELECTROCARDIOLOGY	13990	.05	5663	.03	19653	.06	53
54	ELECTROENCEPHALOGRAPHY	6709	.02	2737	.02	9446	.03	54
56	DRUGS CHARGED TO PATIENTS			1249214	7.08	1249214	4.02	56
60.01	PARTIAL HOSPITALIZATION	4359249	14.03	4127904	23.39	8487153	27.32	60.01
60.02	ADDICTION RECOVERY							60.02
62	OBSERVATION BEDS (NON-DISTINCT							62
63.50	RHC							63.50
63.60	FQHC							63.60
OTHER REIMBURSABLE COST CENTERS								
OUTPATIENT SERVICE COST CENTERS								
69.10	CMHC							69.10
69.20	OPT							69.20
69.30	CMHC							69.30
69.40	OPT							69.40
71	HOME HEALTH AGENCY							71

COST CENTER	--- DIRECT COSTS ---		-- ALLOCATED OVERHEAD --		--- TOTAL COSTS ---		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	
SPECIAL PURPOSE COST CENTERS							
85.01	PANCREAS ACQUISITION						85.01
85.02	INTESTINAL ACQUISITION						85.02
85.03	ISLET CELL ACQUISITION						85.03
NONREIMBURSABLE COST CENTERS							
98	PHYSICIANS' PRIVATE OFFICES			249788	1.42	249788	.80 98
100	SCHOOL	925577	2.98	825450	4.68	1751027	5.64 100
101	CROSS FOOT ADJUSTMENTS						101
102	NEGATIVE COST CENTER						102
103	TOTAL	31060154	100.00	0	.00	31060154	100.00 103

PROVIDER NO. 14-4035 LINDEN OAKS HOSPITAL
PERIOD FROM 07/01/2007 TO 06/30/2008

KPMG LLP COMPU-MAX MICRO SYSTEM

VERSION: 2008.05
12/03/2008

**** THIS PROVIDER IS NOT A PPS HOSPITAL

I. COST TO CHARGE RATIO FOR FREESTANDING IPF

1. TOTAL MEDICARE COSTS	5062922
(WKST D-1 PART II LINE 49 - (WKST D PART III COLUMN 8 LINES 25-30 + WKST D PART IV COL 7 LINE 101))	
2. TOTAL MEDICARE CHARGES	10215793
(WKST D-4 COLUMN 2 LINES 25-30 + LINE 103)	
3. RATIO OF COST TO CHARGES (LINE 1 / LINE 2)	.496

III. COST TO CHARGE RATIO FOR OUTPATIENT SERVICES

1. TOTAL PROGRAM (TITLE XVIII) OUTPATIENT COST EXCLUDING SERVICES NOT SUBJECT TO OPPTS. (WKST D, PART V, COLUMNS 2, 2.01, 3, 3.01, 4, 4.01, 5, 5.01, 5.03 & 5.04 x COLUMN 1.01 LESS LINES 45, 50 - 52, 57, 64, 65 & SUBSCRIPTS, & 66)	6501
2. TOTAL PROGRAM (TITLE XVIII) OUTPATIENT CHARGES EXCLUDING SERVICES NOT SUBJECT TO OPPTS. (WKST D, PART V, LINE 104, COLUMNS 2, 2.01, 3, 3.01, 4, 4.01, 5, 5.01, 5.03 & 5.04 LESS LINES 45, 50 - 52, 57, 64, 65 & SUBSCRIPTS, & 66)	15029
3. RATIO OF COST TO CHARGES (LINE 1 / LINE 2)	.433