

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

WORKSHEET S  
 PARTS I & II

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

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 THE FINLEY HOSPITAL (16-0117) (PROVIDER NAME(S) AND NUMBER(S)) FOR THE COST REPORTING PERIOD BEGINNING 01/01/2008 AND ENDING 12/31/2008, AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS A TRUE, CORRECT AND COMPLETE STATEMENT PREPARED FROM THE BOOKS AND RECORDS OF THE PROVIDER IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED. I FURTHER CERTIFY THAT I AM FAMILIAR WITH THE LAWS AND REGULATIONS REGARDING THE PROVISION OF HEALTH CARE SERVICES AND THAT THE SERVICES IDENTIFIED IN THIS COST REPORT WERE PROVIDED IN COMPLIANCE WITH SUCH LAWS AND REGULATIONS.

(SIGNED) \_\_\_\_\_  
 OFFICER OR ADMINISTRATOR OF PROVIDER(S)  
 \_\_\_\_\_  
 TITLE  
 \_\_\_\_\_  
 DATE

PART II - SETTLEMENT SUMMARY

TITLE V		TITLE XVIII		TITLE XIX
		PART A	PART B	
1	HOSPITAL	2	3	4
2	SUBPROVIDER I	-1553	20685	1
2.01	SUBPROVIDER II	1389		2
3	SWING BED - SNF	27939		2.01
4	SWING BED - NF			3
5	SKILLED NURSING FACILITY	745		4
6	NURSING FACILITY			5
7	HOME HEALTH AGENCY		-1	6
8	OUTPATIENT REHABILITATION PROVIDER			7
9	HEALTH CLINIC			8
100	TOTAL	28520	20684	9
				100

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

ACCORDING TO THE PAPERWORK REDUCTION ACT OF 1995, NO PERSONS ARE REQUIRED TO RESPOND TO A COLLECTION OF INFORMATION UNLESS IT DISPLAYS A VALID OMB CONTROL NUMBER. THE VALID OMB CONTROL NUMBER FOR THIS INFORMATION COLLECTION IS 0938-0050. THE TIME REQUIRED TO COMPLETE THIS INFORMATION COLLECTION IS ESTIMATED 657 HOURS PER RESPONSE, INCLUDING THE TIME TO REVIEW INSTRUCTIONS, SEARCH EXISTING RESOURCES, GATHER THE DATA NEEDED, AND COMPLETE AND REVIEW THE INFORMATION COLLECTION. IF YOU HAVE ANY COMMENTS CONCERNING THE ACCURACY OF THE TIME ESTIMATE(S) OR SUGGESTIONS FOR IMPROVING THIS FORM, PLEASE WRITE TO: HEALTH CARE FINANCING ADMINISTRATION, 7500 SECURITY BOULEVARD, N2-14-26, BALTIMORE, MARYLAND 21244-1850, AND TO THE OFFICE OF THE INFORMATION AND REGULATORY AFFAIRS, OFFICE OF MANAGEMENT AND BUDGET, WASHINGTON, D.C. 20503.

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX ADDRESS:

1 STREET: 350 NORTH GRANDVIEW AVENUE P.O.BOX: 1  
 1.01 CITY: DUBUQUE STATE: IA ZIP CODE: 52001 COUNTY: DUBUQUE 1.01

HOSPITAL AND HOSPITAL-BASED COMPONENT IDENTIFICATION:

COMPONENT 0	COMPONENT NAME 1	PROVIDER NUMBER 2	DATE CERTIFIED 3	PAYMENT SYSTEM (P,T,O OR N)			
				V 4	XVIII 5	XIX 6	
2	HOSPITAL	16-0117	07/01/1966	N	P	P	2
3	SUBPROVIDER I	16-S117	12/23/1998	N	P	P	3
3.01	SUBPROVIDER II	16-T117	01/01/2004	N	P	N	3.01
4	SWING BEDS - SNF						4
5	SWING BEDS - NF						5
6	HOSPITAL-BASED SNF	16-5129	12/13/1984	N	P	N	6
7	HOSPITAL-BASED NF						7
8	HOSPITAL-BASED OLTC						8
9	HOSPITAL-BASED HHA	16-7002	07/01/1966	N	P	O	9
11	SEPARATELY CERTIFIED ASC						11
12	HOSPITAL-BASED HOSPICE						12
14	HOSP-BASED RHC						14
15	OUTPATIENT REHABILITATION PROVID						15
16	RENAL DIALYSIS						16

17 COST REPORTING PERIOD (MM/DD/YYYY) FROM: 01/01/2008 TO: 12/31/2008 17  
 18 TYPE OF CONTROL 2 18

TYPE OF HOSPITAL/SUBPROVIDER

19	HOSPITAL		1				19
20	SUBPROVIDER I		4				20
20.01	SUBPROVIDER II		5				20.01

OTHER INFORMATION

21	INDICATE IF YOUR HOSPITAL IS EITHER (1) URBAN OR (2) RURAL AT THE END OF THE COST REPORTING PERIOD IN COLUMN 1. IF YOUR HOSPITAL IS GEOGRAPHICALLY CLASSIFIED OR LOCATED IN A RURAL AREA, IS YOUR BED SIZE IN ACCORDANCE WITH CFR 42 412.105 LESS THAN OR EQUAL TO 100 BEDS, ENTER IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO.						21
21.01	DOES YOUR FACILITY QUALIFY AND IS CURRENTLY RECEIVING PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE WITH 42 CFR 412.106?		NO				21.01
21.02	HAS YOUR FACILITY RECEIVED GEOGRAPHIC RECLASSIFICATION? ENTER 'Y' FOR YES AND 'N' FOR NO. IF YES, REPORT IN COLUMN 2 THE EFFECTIVE DATE.						21.02
21.03	ENTER IN COLUMN 1 YOUR GEOGRAPHIC LOCATION EITHER (1) URBAN (2) RURAL. IF YOU ANSWERED URBAN IN COLUMN 1 INDICATE IF YOU RECEIVED EITHER A WAGE OR STANDARD GEOGRAPHIC RECLASSIFICATION TO A RURAL LOCATION, ENTER IN COLUMN 2 'Y' AND 'N' FOR NO. IF COLUMN 2 IS YES, ENTER IN COLUMN 3 THE EFFECTIVE DATE (mm/dd/yyyy)(SEE INSTRUCTION). DOES YOUR FACILITY CONTAIN 100 OR FEWER BEDS IN ACCORDANCE WITH 42 CFR 412.105? ENTER IN COLUMN 4 'Y' FOR YES AND 'N' FOR NO. ENTER IN COLUMN 5 THE PROVIDERS ACTUAL MSA OR CBSA.		1	N		N	21.03
21.04	FOR STANDARD GEOGRAPHIC RECLASSIFICATION (NOT WAGE), WHAT IS YOUR STATUS AT THE BEGINNING OF THE COST REPORTING PERIOD. ENTER (1) URBAN AND (2) RURAL.		1				21.04
21.05	FOR STANDARD GEOGRAPHIC RECLASSIFICATION (NOT WAGE), WHAT IS YOUR STATUS AT THE END OF THE COST REPORTING PERIOD. ENTER (1) URBAN AND (2) RURAL.		1				21.05
21.06	DOES THIS HOSPITAL QUALIFY FOR THE THREE-YEAR TRANSITION OF HOLD HARMLESS PAYMENTS FOR A SMALL RURAL HOSPITAL UNDER THE PROSPECTIVE PAYMENT SYSTEM FOR HOSPITAL OUTPATIENT SERVICES UNDER DRA SECTION 5105? ENTER 'Y' FOR YES AND 'N' FOR NO.		NO				21.06
22	ARE YOU CLASSIFIED AS A REFERRAL CENTER?		NO				22
23	DOES THIS FACILITY OPERATE A TRANSPLANT CENTER? IF YES, ENTER CERTIFICATION DATE(S) BELOW		NO				23
23.01	IF THIS IS A MEDICARE CERTIFIED KIDNEY TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.						23.01
23.02	IF THIS IS A MEDICARE CERTIFIED HEART TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.						23.02
23.03	IF THIS IS A MEDICARE CERTIFIED LIVER TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.						23.03
23.04	IF THIS IS A MEDICARE CERTIFIED LUNG TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.						23.04
23.05	IF MEDICARE PANCREAS TRANSPLANTS ARE PERFORMED SEE INSTRUCTIONS FOR ENTERING CERTIFICATION AND TERMINATION DATE.						23.05
23.06	IF THIS IS A MEDICARE CERTIFIED INTESTINAL TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.						23.06
23.07	IF THIS IS A MEDICARE CERTIFIED ISLET TRANSPLANT CENTER ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.						23.07
24	IF THIS AN ORGAN PROCUREMENT ORGANIZATION (OPO), ENTER THE OPO NUMBER IN COL 2. AND TERMINATION IN COL. 3.						24
24.01	IF THIS A MEDICARE TRANSPLANT CENTER; ENTER THE CCN (PROVIDER NUMBER) IN COL 2, THE CERTIFICATION DATE OR RECERTIFICATION DATE (AFTER DECEMBER 26, 2007) IN COL 3.						24.01

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2  
 (CONTINUED)

OTHER INFORMATION

25	IS THIS A TEACHING HOSPITAL OR AFFILIATED WITH A TEACHING HOSPITAL AND YOU ARE MAKING PAYMENTS FOR I & R?	NO				25
25.01	IS THIS TEACHING PROGRAM APPROVED IN ACCORDANCE WITH CMS PUB. 15-I, CHAPTER 4?	NO				25.01
25.02	IF LINE 25.01 IS YES, WAS MEDICARE PARTICIPATION AND APPROVED TEACHING PROGRAM STATUS IN EFFECT DURING THE FIRST MONTH OF THE COST REPORTING PERIOD? IF YES, COMPLETE WORKSHEET E-3, PART IV. IF NO, COMPLETE WORKSHEET D-2, PART II.	NO				25.02
25.03	AS A TEACHING HOSPITAL, DID YOU ELECT COST REIMBURSEMENT FOR PHYSICIANS' SERVICES AS DEFINED IN CMS PUB. 15-I, SECTION 2148? IF YES, COMPLETE WORKSHEET D-9.	NO				25.03
25.04	ARE YOU CLAIMING COSTS ON LINE 70 OF WORKSHEET A? IF YES, COMPLETE WORKSHEET D-2	NO				25.04
25.05	HAS YOUR FACILITY DIRECT GME FTE CAP (COLUMN 1) OR IME CAP (COLUMN 2) BEEN REDUCED UNDER 42 CFR 413.79(c)(3) OR 42 CFR 412.105(f)(1)(iv)(B)? ENTER 'Y' FOR YES AND 'N' FOR NO IN THE APPLICABLE COLUMNS. (SEE INSTRUCTIONS)	NO				25.05
25.06	HAS YOUR FACILITY RECEIVED ADDITIONAL DIRECT GME FTE RESIDENT CAP SLOTS OR IME FTE RESIDENT CAP SLOTS UNDER 42 CFR 413.79(c)(4) OR 42 CFR 412.105(f)(1)(iv)(C)? ENTER 'Y' FOR YES AND 'N' FOR NO IN THE APPLICABLE COLUMNS. (SEE INSTRUCTIONS)	NO				25.06
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: 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.	NO				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	100	0.9058	0.8380		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.	1	2200	20220		28.02
<p>A NOTICE PUBLISHED IN THE 'FEDERAL REGISTER' VOL. 68, NO. 149 AUGUST 4, 2003 PROVIDED FOR AN INCREASE IN THE RUG PAYMENTS BEGINNING 10/01/2003. CONGRESS EXPECTED THIS INCREASE TO BE USED FOR DIRECT PATIENT CARE AND RELATED EXPENSES. ENTER IN COLUMN 1 THE PERCENTAGE OF TOTAL EXPENSES FOR EACH CATEGORY TO TOTAL SNF REVENUE FROM WORKSHEET G-2, PART I, LINE 6, COLUMN 3. INDICATE IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO IF THE SPENDING REFLECTS INCREASES ASSOCIATED WITH DIRECT PATIENT CARE AND RELATED EXPENSES FOR EACH CATEGORY. (SEE INSTRUCTIONS)</p>						
28.03	STAFFING	0.00		N		28.03
28.04	RECRUITMENT	0.00		N		28.04
28.05	RETENTION OF EMPLOYEES	0.00		N		28.05
28.06	TRAINING	0.00		N		28.06
28.07	OTHER (SPECIFY)					28.07
29	IS THIS A RURAL HOSPITAL WITH A CERTIFIED SNF WHICH HAS FEWER THAN 50 BEDS IN THE AGGREGATE FOR BOTH COMPONENTS, USING THE SWING BED OPTIONAL METHOD OF REIMBURSEMENT?	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
31.01	IS THIS A RURAL HOSPITAL SUBPROVIDER QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c).	NO				31.01
31.02	IS THIS A RURAL HOSPITAL SUB II QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c).	NO				31.02

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2  
 (CONTINUED)

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
35.01	HAVE YOU ESTABLISHED A NEW SUBPROVIDER II (EXCLUDED UNIT) UNDER 42 CFR 413.40(F)(1)(i)?	NO			35.01

PROSPECTIVE PAYMENT SYSTEM (PPS) - CAPITAL

		V	XVIII	XIX	
		1	2	3	
36	DO YOU ELECT FULLY PROSPECTIVE PAYMENT METHODOLOGY FOR CAPITAL COSTS?	NO	YES	YES	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

TITLE XIX INPATIENT HOSPITAL SERVICES

38	DO YOU HAVE TITLE XIX INPATIENT HOSPITAL SERVICES?	NO			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	H55770		40
40.01	NAME: FINLEY TRI-STATES		FI/CONTRACTOR'S NAME:		40.01
40.02	STREET: 350 NORTH GRANDVIEW AVE		P.O.BOX:		40.02
40.03	CITY: DUBUQUE		STATE: IA ZIP CODE: 52001		40.03
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	N	47
48	SUBPROVIDER I	N	N	N	N	N	48
48.01	SUBPROVIDER II	N	N	N	N	N	48.01
49	SKILLED NURSING FACILITY	N	N				49
50	HOME HEALTH AGENCY	N	N				50

52	DOES THIS HOSPITAL CLAIM EXPENDITURES FOR EXTRAORDINARY CIRCUMSTANCES IN ACCORDANCE WITH 42 CFR 412.348(e)?	NO					52
52.01	IF YOU ARE A FULLY PROSPECTIVE OR HOLD HARMLESS PROVIDER ARE YOU ELIGIBLE FOR THE SPECIAL EXCEPTION PAYMENT PURSUANT TO 42 CFR 412.348(g)? IF YES, COMPLETE L, PART IV.	NO					52.01
53	IF THIS IS A MEDICARE DEPENDENT HOSPITAL (MDH), ENTER THE NUMBER OF PERIODS MDH STATUS IN EFFECT. ENTER BEGINNING AND ENDING DATES OF MDH STATUS ON LINE 53.01. SUBSCRIPT LINE 53.01 FOR NUMBER OF PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.						53
53.01	MDH PERIOD: BEGINNING: ENDING:						53.01
54	LIST AMOUNTS OF MALPRACTICE PREMIUMS AND PAID LOSSES: PREMIUMS: 1 PAID LOSSES: AND/OR SELF INSURANCE:						54
54.01	ARE MALPRACTICE PREMIUMS AND PAID LOSSES REPORTED IN OTHER THAN THE ADMINISTRATIVE AND GENERAL COST CENTER? IF YES, SUBMIT SUPPORTING SCHEDULE LISTING COST CENTERS AND AMOUNTS CONTAINED THEREIN.	NO					54.01
55	DOES YOUR FACILITY QUALIFY FOR ADDITIONAL PROSPECTIVE PAYMENT IN ACCORDANCE WITH 42 CFR 412.107. ENTER 'Y' FOR YES AND 'N' FOR NO.	NO					55

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2  
 (CONTINUED)

		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.		YES				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.		NO				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
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				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:	STATE:	ZIP CODE	CBSA	FTE/ CAMPUS		
	1	2	3	4	5		
SETTLEMENT DATA							
63	WAS THE COST REPORT FILED USING THE PS&R (EITHER IN ITS ENTIRETY OR FOR TOTAL CHARGES AND DAYS ONLY)? ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 1. IF COLUMN 1 IS 'Y', ENTER THE 'PAID THROUGH' DATE OF THE PS&R IN COLUMN 2 (mm/dd/yyyy)		NO				63



HOSPITAL AND HEALTH CARE COMPLEX STATISTICAL DATA

WORKSHEET S-3  
 PART I  
 (CONTINUED)

COMPONENT	-----I/P DAYS / O/P VISITS / TRIPS----				---INTERNS & RES FTES----			--FULL TIME EQUIV--	
	OBS.		OBS.		LESS I&R			EMPLOYEES ON PAYROLL	NONPAID WORKERS
	BEDS NOT ADMITTED	TOTAL ALL PATIENTS	BEDS ADMITTED	BEDS NOT ADMITTED	TOTAL	REPL NON- PHYS ANES	NET		
5.02	6	6.01	6.02	7	8	9	10	11	
1 HOSPITAL ADULTS & Peds, EXCL. SWING BED, OBSERV & HOSPICE DAYS		14179							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		14179							5
6 INTENSIVE CARE UNIT		1631							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		1701							11
12 TOTAL HOSPITAL		17511						516.66	12
13 RPCH VISITS									13
14 SUBPROVIDER I		1654						10.99	14
14.01 SUBPROVIDER - REHAB		2001						12.55	14.01
15 SKILLED NURSING FACILITY		3618						17.55	15
16 NURSING FACILITY									16
17 OTHER LONG TERM CARE									17
18 HOME HEALTH AGENCY		25991						31.91	18
20 ASC (DISTINCT PART)									20
21 HOSPICE (DISTINCT PART)									21
23 O/P REHAB PROVIDER									23
24 RHC I									24
25 TOTAL								589.66	25
26 OBSERVATION BED DAYS	87	1453	237	1216					26
27 AMBULANCE TRIPS									27
28 EMPLOYEE DISCOUNT DAYS		224							28

HOSPITAL AND HEALTH CARE COMPLEX STATISTICAL DATA

WORKSHEET S-3  
 PART I  
 (CONTINUED)

		-----DISCHARGES-----				
COMPONENT	TITLE V 12	TITLE XVIII 13	TITLE XIX 14	TOTAL ALL PATIENTS 15		
1	HOSPITAL ADULTS & PEDS, EXCL. SWING BED, OBSERV & HOSPICE DAYS		2186	389	4192	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		2186	389	4192	12
13	RPCH VISITS					13
14	SUBPROVIDER I		149	1	177	14
14.01	SUBPROVIDER - REHAB		134	6	179	14.01
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 REPORTED	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
		A-6	3	4	5		
1 SALARIES	1	2	3	4	5	6	
1 TOTAL SALARIES	29925502	641847	30567349	1226497.00	24.92		1
2 NON-PHYSICIAN ANESTHETIST PART A							2
3 NON-PHYSICIAN ANESTHETIST PART B							3
4 PHYSICIAN - PART A	96100		96100	667.00	144.08		4
4.01 TEACHING PHYSICIAN SALARIES							4.01
5 PHYSICIAN - PART B	2058603		2058603	10177.00	202.28		5
5.01 NON-PHYSICIAN - PART B							5.01
6 INTERNS & RESIDENTS (IN APPR PGM)							6
6.01 CONTRACT SERVICES, I&R							6.01
7 HOME OFFICE PERSONNEL							7
8 SNF	780549		780549	36507.00	21.38		8
8.01 EXCLUDED AREA SALARIES	4345701	463288	4808989	196253.00	24.50		8.01
OTHER WAGES & RELATED COSTS							
9 CONTRACT LABOR	1649207		1649207	56566.00	29.16		9
9.01 PHARMACY SERVICES UNDER CONTRACT							9.01
9.02 LABORATORY SERVICES UNDER CONTRACT							9.02
9.03 MANAGEMENT AND ADMINISTRATIVE SERVICES'							9.03
10 CONTRACT LABOR: PHYSICIAN PART A	35888		35888	261.00	137.50		10
10.01 TEACHING PHYSICIAN UNDER CONTRACT							10.01
11 HOME OFFICE SALARIES & WAGE REL COSTS	9387208		9387208	145201.00	64.65		11
12 HOME OFFICE: PHYSICIAN PART A							12
12.01 TEACHING PHYSICIAN SALARIES							12.01
WAGE-RELATED COSTS							
13 WAGE RELATED COSTS (CORE)	1893026		1893026			CMS 339	13
14 WAGE RELATED COSTS (OTHER)						CMS 339	14
15 EXCLUDED AREAS	398180		398180			CMS 339	15
16 NON-PHYSICIAN ANESTHETIST PART A						CMS 339	16
17 NON-PHYSICIAN ANESTHETIST PART B						CMS 339	17
18 PHYSICIAN PART A	3608		3608			CMS 339	18
18.01 PART A TEACHING PHYSICIANS						CMS 339	18.01
19 PHYSICIAN PART B	77278		77278			CMS 339	19
19.01 WAGE RELATED COSTS (RHC/FQHC)							19.01
20 INTERNS & RESIDENTS (IN APPR PGM)						CMS 339	20
OVERHEAD COSTS - DIRECT SALARIES							
21 EMPLOYEE BENEFITS							21
22 ADMINISTRATIVE & GENERAL		46572	46572	2080.00	22.39		22
22.01 ADMINISTRATIVE & GENERAL UNDER CONTACT	53954		53954	409.00	131.92		22.01
23 MAINTENANCE & REPAIRS							23
24 OPERATION OF PLANT	629959	3062	633021	32384.00	19.55		24
25 LAUNDRY & LINEN SERVICE							25
26 HOUSEKEEPING	706295		706295	61573.00	11.47		26
26.01 HOUSEKEEPING UNDER CONTRACT							26.01
27 DIETARY	939840	2006	941846	70573.00	13.35		27
27.01 DIETARY UNDER CONTRACT							27.01
28 CAFETERIA							28
29 MAINTENANCE OF PERSONNEL							29
30 NURSING ADMINISTRATION	1422506		1422506	41703.00	34.11		30
31 CENTRAL SERVICES AND SUPPLY	252992		252992	18616.00	13.59		31
32 PHARMACY	982951	1947	984898	30614.00	32.17		32
33 MEDICAL RECORDS & MEDICAL RECORDS LIBR	592227		592227	36052.00	16.43		33
34 SOCIAL SERVICE	188265		188265	8935.00	21.07		34
35 OTHER GENERAL SERVICE							35

HOSPITAL WAGE INDEX INFORMATION

PART III - HOSPITAL WAGE INDEX SUMMARY	AMOUNT REPORTED	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)	WORKSHEET S-3 PART III
		A-6	3	4	5	
1 NET SALARIES	27920853	641847	28562700	1216729.00	23.47	1
2 EXCLUDED AREA SALARIES	5126250	463288	5589538	232760.00	24.01	2
3 SUBTOTAL SALARIES (LINE 1 MINUS LINE 2)	22794603	178559	22973162	983969.00	23.35	3
4 SUBTOTAL OTHER WAGES & REL COSTS	11072303		11072303	202028.00	54.81	4
5 SUBTOTAL WAGE-RELATED COSTS	1896634		1896634		8.26%	5
6 TOTAL (SUM OF LINES 3 THRU 5)	35763540	178559	35942099	1185997.00	30.31	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	5768989	53587	5822576	302939.00	19.22	13

HOSPITAL-BASED HOME HEALTH AGENCY STATISTICAL DATA

HHA NO.: 16-7002

WORKSHEET S-4

HOME HEALTH AGENCY STATISTICAL DATA

COUNTY: DUBUQUE

DESCRIPTION	TITLE V 1	TITLE XVIII 2	TITLE XIX 3	OTHER 4	TOTAL 5	
1 HOME HEALTH AIDE HOURS		1831	5117	545	7493	1
2 UNDUPLICATED CENSUS COUNT		511.00	357.00	228.00	1029.00	2

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

ENTER THE NUMBER OF HOURS IN YOUR NORMAL WORK WEEK:	STAFF 1	CONTRACT 2	TOTAL 3	
40.00				
3 ADMINISTRATOR AND ASSISTANT ADMINISTRATOR(S)				3
4 DIRECTORS AND ASSISTANT DIRECTOR(S)				4
5 OTHER ADMINISTRATIVE PERSONNEL		5.72	5.72	5
6 DIRECT NURSING SERVICE		20.13	20.13	6
7 NURSING SUPERVISOR				7
8 PHYSICAL THERAPY SERVICE		1.91	1.91	8
9 PHYSICAL THERAPY SUPERVISOR				9
10 OCCUPATIONAL THERAPY SERVICE		.48	.48	10
11 OCCUPATIONAL THERAPY SUPERVISOR				11
12 SPEECH PATHOLOGY SERVICE		.07	.07	12
13 SPEECH PATHOLOGY SUPERVISOR				13
14 MEDICAL SOCIAL SERVICE				14
15 MEDICAL SOCIAL SERVICE SUPERVISOR				15
16 HOME HEALTH AIDE		3.60	3.60	16
17 HOME HEALTH AIDE SUPERVISOR				17
18 OTHER (SPECIFY)				18

HOME HEALTH AGENCY MSA CODES

19 HOW MANY MSAs IN COLUMN 1 OR CBSAs IN COLUMN 1.01 DID YOU PROVIDE SERVICES TO DURING THIS COST REPORTING PERIOD	1	4	1.01	4	19
20 LIST THOSE MSA CODE(S) IN COLUMN 1 AND CBSA CODE(S) IN COLUMN 1.01 SERVICED DURING THIS COST REPORTING PERIOD (LINE 20 CONTAINS THE FIRST CODE)		2200	20220		20
20.01		9914	99914		20.01
20.02		9916	99916		20.02
20.03		9952	99952		20.03

HOSPITAL-BASED HOME HEALTH AGENCY STATISTICAL DATA

HHA NO.: 16-7002

WORKSHEET S-4  
 (CONTINUED)

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

	FULL EPISODES		LUPA EPISODES 3	PEP ONLY EPISODES 4	SCIC WITHIN A PEP 5	SCIC ONLY EPISODES 6	TOTAL 7	
	WITHOUT OUTLIERS 1	WITH OUTLIERS 2						
21	5575	322	73	72			6042	21
22	695025	40100	9060	9000			753185	22
23	1795	8	4	24			1831	23
24	311721	1392	682	4176			317971	24
25	481	5		4			490	25
26	83477	856		696			85029	26
27	72						72	27
28	12507						12507	28
29	51	2		2			55	29
30	10447	402		410			11259	30
31	1173	385	1	5			1564	31
32	58578	19242	50	250			78120	32
33	9147	722	78	107			10054	33
34								34
35	1171755	61992	9792	14532			1258071	35
36	537		33	12			582	36
37		9					9	37
38	25824	13438	1246	80			40588	38

PROSPECTIVE PAYMENT FOR SNF  
 STATISTICAL DATA

WORKSHEET S-7

GROUP (1)	M3PI REVENUE CODE	SERVICES PRIOR TO OCTOBER 1st		SERVICES ON OR AFTER OCTOBER 1st		SERVICES THROUGH 4/1/2001 - 9/30/2001		SWING BED SNF DAYS	TOTAL
		RATE	DAYS	RATE	DAYS	RATE	DAYS		
1	2	3	3.01	4	4.01	4.02	4.03	4.06	5
1	RUC								1
2	RUB								2
3	RUA								3
3.01	RUX								3.01
3.02	RUL								3.02
4	RVC		8						4
5	RVB		20						5
6	RVA								6
6.01	RVX		7						6.01
6.02	RVL								6.02
7	RHC		243						7
8	RHB		79						8
9	RHA		59						9
9.01	RHX								9.01
9.02	RHL								9.02
10	RMC		41						10
11	RMB		55						11
12	RMA		53						12
12.01	RMX		1215						12.01
12.02	RML		723						12.02
13	RLB								13
14	RLA								14
14.01	RLX								14.01
15	SE3		304						15
16	SE2		191						16
17	SE1								17
18	SSC		1						18
19	SSB		14						19
20	SSA		198						20
21	CC2								21
22	CC1		4						22
23	CB2								23
24	CB1								24
25	CA2								25
26	CA1		8						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		3223						46

HOSPITAL UNCOMPENSATED CARE DATA

WORKSHEET S-10

UNCOMPENSATED CARE INFORMATION

1	DO YOU HAVE A WRITTEN CHARITY CARE POLICY?	1
2	ARE PATIENTS WRITE-OFFS IDENTIFIED AS CHARITY? IF YES ANSWER LINES 2.01 THRU 2.04	2
2.01	IS IT AT THE TIME OF ADMISSION?	2.01
2.02	IS IT AT THE TIME OF FIRST BILLING?	2.02
2.03	IS IT AFTER SOME COLLECTION EFFORT HAS BEEN MADE?	2.03
2.04	OTHER METHODS OF WRITE-OFFS (SPECIFY)	2.04
3	ARE CHARITY WRITE-OFFS MADE FOR PARTIAL BILLS?	3
4	ARE CHARITY DETERMINATION BASED UPON ADMINISTRATIVE JUDGMENT WITHOUT FINANCIAL DATA?	4
5	ARE CHARITY DETERMINATION BASED UPON INCOME DATA ONLY?	5
6	ARE CHARITY DETERMINATION BASED UPON NET WORTH DATA?	6
7	ARE CHARITY DETERMINATION BASED UPON INCOME AND NET WORTH DATA?	7
8	DOES YOUR ACCOUNTING SYSTEM SEPARATELY IDENTIFY BAD DEBT AND CHARITY CARE? IF YES ANSWER 8.01	8
8.01	DO YOU SEPARATELY ACCOUNT FOR INPATIENT AND OUTPATIENT SERVICES?	8.01
9	IS DISCERNING CHARITY FROM BAD DEBT A HIGH PRIORITY IN YOUR INSTITUTION? IF NO ANSWER 9.01 THRU 9.04	9
9.01	IS IT BECAUSE THERE IS NOT ENOUGH STAFF TO DETERMINE ELIGIBILITY?	9.01
9.02	IS IT BECAUSE THERE IS NO FINANCIAL INCENTIVE TO SEPARATE CHARITY FROM BAD DEBT?	9.02
9.03	IS IT BECAUSE THERE IS NO CLEAR DIRECTIVE POLICY ON CHARITY DETERMINATION?	9.03
9.04	IS IT BECAUSE YOUR INSTITUTION DOES NOT DEEM THE DISTINCTION IMPORTANT?	9.04
10	IF CHARITY DETERMINATIONS ARE MADE BASED UPON INCOME DATA, WHAT IS THE MAXIMUM INCOME THAT CAN BE EARNED BY PATIENTS (SINGLE WITHOUT DEPENDENT) AND STILL DETERMINED TO BE A CHARITY WRITE-OFF?	10
11	IF CHARITY DETERMINATIONS ARE MADE BASED UPON INCOME DATA, IS THE INCOME DIRECTLY TIED TO FEDERAL POVERTY LEVEL? IF YES ANSWER LINES 11 THRU 11.04	11
11.01	IS THE PERCENTAGE LEVEL USED LESS THAN 100% OF THE FEDERAL POVERTY LEVEL?	11.01
11.02	IS THE PERCENTAGE LEVEL USED BETWEEN 100% AND 150% OF THE FEDERAL POVERTY LEVEL?	11.02
11.03	IS THE PERCENTAGE LEVEL USED BETWEEN 150% AND 200% OF THE FEDERAL POVERTY LEVEL?	11.03
11.04	IS THE PERCENTAGE LEVEL USED GREATER THAN 200% OF THE FEDERAL POVERTY LEVEL?	11.04
12	ARE PARTIAL WRITE-OFFS GIVEN TO HIGHER INCOME PATIENTS ON A GRADUAL SCALE?	12
13	IS THERE CHARITY CONSIDERATION GIVEN TO HIGH NET WORTH PATIENTS WHO HAVE CATASTROPHIC OR OTHER EXTRAORDINARY MEDICAL EXPENSES?	13
14	IS YOUR HOSPITAL STATE AND LOCAL GOVERNMENT OWNED? IF YES ANSWER LINE 14.01	14
14.01	DO YOU RECEIVE DIRECT FINANCIAL SUPPORT FROM THE GOVERNMENT ENTITY FOR THE PURPOSE OF PROVIDING UNCOMPENSATED CARE?	14.01
14.02	WHAT PERCENTAGE OF THE AMOUNT ON LINE 14.01 IS FROM GOVERNMENT FUNDING?	14.02
15	DO YOU RECEIVE RESTRICTED GRANTS FOR RENDERING CARE TO CHARITY PATIENTS?	15
16	ARE OTHER NON-RESTRICTED GRANTS USED TO SUBSIDIZE CHARITY CARE?	16
17	REVENUE RELATED TO UNCOMPENSATED CARE	3329209 17
17.01	GROSS MEDICAID REVENUES	10044038 17.01
18	REVENUES FROM STATE AND LOCAL INDIGENT CARE PROGRAMS	18
19	REVENUE RELATED TO SCHIP (SEE INSTRUCTIONS)	19
20	RESTRICTED GRANTS	20
21	NON-RESTRICTED GRANTS	21
22	TOTAL GROSS UNCOMPENSATED CARE REVENUES	13373247 22
23	TOTAL CHARGES FOR PATIENTS COVERED BY STATE AND LOCAL INDIGENT CARE PROGRAMS	23
24	COST TO CHARGE RATIO	0.384181 24
25	TOTAL STATE AND LOCAL INDIGENT CARE PROGRAM COST	25
26	TOTAL SCHIP CHARGES FROM YOUR RECORDS	26
27	TOTAL SCHIP COST	27
28	TOTAL GROSS MEDICAID CHARGES FROM YOUR RECORDS	10044038 28
29	TOTAL GROSS MEDICAID COST	3858729 29
30	OTHER UNCOMPENSATED CARE CHARGES (FROM YOUR RECORDS)	3329209 30
31	UNCOMPENSATED CARE COST	1279019 31
32	TOTAL UNCOMPENSATED CARE COST TO THE HOSPITAL	3858729 32



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	
100	7950								100
100.01	7951								100.01
100.02	7952								100.02
100.03	7953								100.03
100.04	7954								100.04
100.05	7955								100.05
100.07	7957	7943	14865	22808	-13852	8956	119680	128636	100.07
100.09	7959	51590	38482	90072	-21530	68542		68542	100.09
100.10	7960								100.10
100.11	7961		55544	55544		55544	122414	122414	100.11
100.12	7962	-740	-30575	-31315	-21588	-52903	303662	250759	100.12
100.13	7963								100.13
100.14	7964	108430	82789	191219	-34626	156593		156593	100.14
100.15	7965								100.15
100.16	7966	567566	353509	921075	-139983	781092		781092	100.16
100.17	7967		350519	350519	53906	404425		404425	100.17
100.18	7968	222814	47422	270236	-28309	241927		241927	100.18
100.19	7969								100.19
100.20	7970								100.20
100.21	7971	-10621	8890	-1731	-5501	-7232	47794	40562	100.21
100.22	7972								100.22
100.23	7973	213922	382231	596153	-62423	533730		533730	100.23
100.24	7974		113930	113930		113930		113930	100.24
100.25	7975		56495	56495		56495		56495	100.25
100.26	7976								100.26
100.27	7977		2061	2061		2061		2061	100.27
100.28	7978	239110	97973	337083		337083		337083	100.28
100.29	7979	10962	41947	52909	-976	51933		51933	100.29
100.30	7980	19897	308547	328444		328444		328444	100.30
101	TOTAL	29925502	41381947	71307449		71307449	-1621398	69686051	101

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	INCREASE				
		COST CENTER	LINE #	SALARY	OTHER	
1	1	2	3	4	5	
1 INTEREST EXPENSE	A	NEW CAP REL COSTS-BLDG & FIXT	3		255766	1
2 SAME DAY PTS IN ICU	B	ADULTS & PEDIATRICS	25	28356	8966	2
3 DRUGS CHARGES TO PATIENTS	C	DRUGS CHARGED TO PATIENTS	56		1996499	3
4 CONTRACT CLEANING SUPPLIES	D	CONTRACT CLEANING	100.07		11723	4
5 LAUNDRY	E	LAUNDRY & LINEN SERVICE	9		356249	5
6	E					6
7	E					7
8	E					8
9	E					9
10	E					10
11	E					11
12	E					12
13	E					13
14	E					14
15	E					15
16	E					16
17	E					17
18	E					18
19	E					19
20	E					20
21	E					21
22	E					22
23	E					23
24	E					24
25 CHAPLAIN SALARY	F	ADMINISTRATIVE & GENERAL	6	46572		25
26 NON-ICU FUNCTIONS IN ICU	G	RESPIRATORY THERAPY	49	13439	4249	26
27 NON-ICU FUNCTIONS IN ICU	G	DIETARY	11	2006	634	27
28 PROP FOR FUTURE USE	H	RENTAL PROPERTIES	100.17		53906	28
29 PHYSICIAN BILLING	I	PHYSICIAN BILLING	100.10	84759		29
30 TRANSFUSION RECLASS	J	LABORATORY	44	3867	1237	30
31 CONTRA ACCOUNTS	K	OPERATION OF PLANT	8	3062		31
32	K	PHARMACY	16	1947		32
33	K	ADULTS & PEDIATRICS	25	6230		33
34	K	OPERATING ROOM	37	8771		34
35	K	EMERGENCY	61	111977		35
36 SUBTOTAL				310986	2689229	36

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE			WKST A-7 REF.
			LINE #	SALARY	OTHER	
1	1	6	7	8	9	10
1 INTEREST EXPENSE	A	INTEREST EXPENSE	88		255766	11 1
2 SAME DAY PTS IN ICU	B	INTENSIVE CARE UNIT	26	28356	8966	2
3 DRUGS CHARGES TO PATIENTS	C	PHARMACY	16		1996499	3
4 CONTRACT CLEANING SUPPLIES	D	HOUSEKEEPING	10		11723	4
5 LAUNDRY	E	CENTRAL SERVICES & SUPPLY	15		17641	5
6	E	ADULTS & PEDIATRICS	25		95054	6
7	E	INTENSIVE CARE UNIT	26		16158	7
8	E	SUBPROVIDER I	31		5512	8
9	E	SUBPROVIDER - REHAB	31.01		12024	9
10	E	NURSERY	33		3514	10
11	E	SKILLED NURSING FACILITY	34		18914	11
12	E	OPERATING ROOM	37		49301	12
13	E	RECOVERY ROOM	38		20361	13
14	E	DELIVERY ROOM & LABOR ROOM	39		10405	14
15	E	RADIOLOGY-DIAGNOSTIC	41		27602	15
16	E	RADIOLOGY-THERAPEUTIC	42		7821	16
17	E	INTRAVENOUS THERAPY	48		10405	17
18	E	RESPIRATORY THERAPY	49		344	18
19	E	PHYSICAL THERAPY	50		23769	19
20	E	ELECTROENCEPHALOGRAPHY	54		689	20
21	E	CARDIOLOGY	59.01		689	21
22	E	DIABETES EDUCATION	60.01		135	22
23	E	EMERGENCY	61		34728	23
24	E	LIFESTYLES	100.14		1183	24
25 CHAPLAIN SALARY	F	ADMINISTRATIVE & GENERAL	6		46572	25
26 NON-ICU FUNCTIONS IN ICU	G	INTENSIVE CARE UNIT	26	15445	4883	26
27 NON-ICU FUNCTIONS IN ICU	G					27
28 PROP FOR FUTURE USE	H	NEW CAP REL COSTS-BLDG & FIXT	3		53906	9 28
29 PHYSICIAN BILLING	I	PHYSICIAN BILLING	100.10		84759	29
30 TRANSFUSION RECLASS	J	ADULTS & PEDIATRICS	25	3867	1237	30
31 CONTRA ACCOUNTS	K	OPERATION OF PLANT	8		3062	31
32	K	PHARMACY	16		1947	32
33	K	ADULTS & PEDIATRICS	25		6230	33
34	K	OPERATING ROOM	37		8771	34
35	K	EMERGENCY	61		111977	35
36 SUBTOTAL				47668	2952547	36

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	INCREASE			
		COST CENTER	LINE #	SALARY	OTHER
	1	2	3	4	5
1	K	HOME HEALTH AGENCY	71	298	1
2	K	CONTRACT CLEANING	100.07	92769	2
3	K	HEALTHCARE AFFILIATES OF THE	100.12	237855	3
4	K	DIM MAINTENANCE	100.21	47607	4
5 MEDICAL SUPPLIES	L	MEDICAL SUPPLIES CHARGED TO P	55		3867490 5
6	L				6
7	L				7
8	L				8
9	L				9
10	L				10
11	L				11
12	L				12
13	L				13
14	L				14
15	L				15
16	L				16
17	L				17
18	L				18
19	L				19
20	L				20
21	L				21
22	L				22
23	L	IMPLANTABLE SUPPLIES CHGD TO	55.01		1649644 23
24	L				24
25 IT CHARGES	M	ADMINISTRATIVE & GENERAL	6		2543535 25
26	M				26
27	M				27
28	M				28
29	M				29
30	M				30
31	M				31
32	M				32
33	M				33
34	M				34
35	M				35
36 SUBTOTAL				689515	10749898 36

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE			Wkst A-7 REF.
			LINE #	SALARY	OTHER	
	1	6	7	8	9	10
1	K	HOME HEALTH AGENCY	71		298	1
2	K	CONTRACT CLEANING	100.07		92769	2
3	K	HEALTHCARE AFFILIATES OF THE	100.12		237855	3
4	K	DIM MAINTENANCE	100.21		47607	4
5	L	DIETARY	11		38	5
6	L	CENTRAL SERVICES & SUPPLY	15		1974	6
7	L	ADULTS & PEDIATRICS	25		51118	7
8	L	INTENSIVE CARE UNIT	26		12155	8
9	L	SUBPROVIDER I	31		138	9
10	L	SUBPROVIDER - REHAB	31.01		4553	10
11	L	NURSERY	33		971	11
12	L	SKILLED NURSING FACILITY	34		9716	12
13	L	OPERATING ROOM	37		3519225	13
14	L	RECOVERY ROOM	38		25921	14
15	L	DELIVERY ROOM & LABOR ROOM	39		4454	15
16	L	RADIOLOGY-DIAGNOSTIC	41		186022	16
17	L	RADIOLOGY-THERAPEUTIC	42		31920	17
18	L	INTRAVENOUS THERAPY	48		219	18
19	L	RESPIRATORY THERAPY	49		1633	19
20	L	PHYSICAL THERAPY	50		1299	20
21	L	CLINIC	60		502	21
22	L	EMERGENCY	61		15632	22
23	L	OPERATING ROOM	37		1644932	23
24	L	RADIOLOGY-DIAGNOSTIC	41		4712	24
25	M	OPERATION OF PLANT	8		47258	25
26	M	HOUSEKEEPING	10		15753	26
27	M	DIETARY	11		39382	27
28	M	NURSING ADMINISTRATION	14		181156	28
29	M	CENTRAL SERVICES & SUPPLY	15		7876	29
30	M	PHARMACY	16		54594	30
31	M	MEDICAL RECORDS & LIBRARY	17		204786	31
32	M	SOCIAL SERVICE	18		31505	32
33	M	ADULTS & PEDIATRICS	25		464706	33
34	M	INTENSIVE CARE UNIT	26		78764	34
35	M	SUBPROVIDER I	31		55134	35
36		SUBTOTAL		47668	10029124	36

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	----- INCREASE -----			
		COST CENTER 2	LINE # 3	SALARY 4	
1	M				1
2	M				2
3	M				3
4	M				4
5	M				5
6	M				6
7	M				7
8	M				8
9	M				9
10	M				10
11	M				11
12	M				12
13	M				13
14	M				14
15	M				15
16	M				16
17	M				17
18	M				18
19	M				19
20	M				20
21	M				21
22 OP CARE RECLASS	N	RADIOLOGY-DIAGNOSTIC	41	9993	2940 22
23	N	BLOOD STORING, PROCESSING & T	47	15139	4454 23
24	N	INTRAVENOUS THERAPY	48	14314	4211 24
25 RADIOLOGY RECLASS	O	OPERATING ROOM	37	23733	101995 25
26 LAB RECLASS	P	BLOOD STORING, PROCESSING & T	47		430729 26
27 PULMONARY AND CLINIC RECLASS	Q	PULMONARY	59.02	82113	41279 27
28	Q	CLINIC	60	15379	7731 28
29 THERAPY RECLASS	R	OCCUPATIONAL THERAPY	51	99738	17272 29
30 EMPLOYEE BENEFITS RECLASS	S	EMPLOYEE BENEFITS	5		4174433 30
31	S				31
32	S				32
33	S				33
34	S				34
35	S				35
36 SUBTOTAL				949924	15534942 36

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE			WKST A-7 REF.
			LINE #	SALARY	OTHER	
	1	6	7	8	9	10
1	M	SUBPROVIDER - REHAB	31.01		15753	1
2	M	SKILLED NURSING FACILITY	34		86640	2
3	M	OPERATING ROOM	37		196909	3
4	M	RECOVERY ROOM	38		63011	4
5	M	RADIOLOGY-DIAGNOSTIC	41		189032	5
6	M	RADIOLOGY-THERAPEUTIC	42		133898	6
7	M	LABORATORY	44		23629	7
8	M	INTRAVENOUS THERAPY	48		15753	8
9	M	RESPIRATORY THERAPY	49		47258	9
10	M	PHYSICAL THERAPY	50		141774	10
11	M	CARDIOLOGY	59.01		15753	11
12	M	CLINIC	60		7876	12
13	M	DIABETES EDUCATION	60.01		55134	13
14	M	EMERGENCY	61		102393	14
15	M	HOME HEALTH AGENCY	71		86640	15
16	M	CASCADE CLINIC	100.01		31505	16
17	M	RSVP	100.09		15753	17
18	M	LIFESTYLES	100.14		23642	18
19	M	BUSINESS HEALTH	100.16		70887	19
20	M	CONVENIENT CARE	100.18		7876	20
21	M	MARKETING	100.23		31505	21
22	OP CARE RECLASS	N OPERATING ROOM	37	39446	11605	22
23		N				23
24		N				24
25	RADIOLOGY RECLASS	O RADIOLOGY-DIAGNOSTIC	41	23733	101995	25
26	LAB RECLASS	P LABORATORY	44		430729	26
27	PULMONARY AND CLINIC RECLASS	Q RESPIRATORY THERAPY	49	82113	41279	27
28		Q RESPIRATORY THERAPY	49	15379	7731	28
29	THERAPY RECLASS	R PHYSICAL THERAPY	50	99738	17272	29
30	EMPLOYEE BENEFITS RECLASS	S OPERATION OF PLANT	8		108794	30
31		S HOUSEKEEPING	10		175675	31
32		S DIETARY	11		167690	32
33		S NURSING ADMINISTRATION	14		176263	33
34		S CENTRAL SERVICES & SUPPLY	15		51541	34
35		S PHARMACY	16		112841	35
36	SUBTOTAL			308077	12795160	36

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	INCREASE				
		COST CENTER 2	LINE # 3	SALARY 4	OTHER 5	
1	S				1	
2	S				2	
3	S				3	
4	S				4	
5	S				5	
6	S				6	
7	S				7	
8	S				8	
9	S				9	
10	S				10	
11	S				11	
12	S				12	
13	S				13	
14	S				14	
15	S				15	
16	S				16	
17	S				17	
18	S				18	
19	S				19	
20	S				20	
21	S				21	
22	S				22	
23	S				23	
24	S				24	
25	S				25	
26	S				26	
27	S				27	
28	S				28	
29	S				29	
30	S				30	
31	S				31	
32	S				32	
33	S				33	
34	S				34	
35 CLINIC RECLASS	T	CLINIC	60	12153	8702	35
36 SUBTOTAL				962077	15543644	36

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE			WKST A-7 REF.
			LINE #	SALARY	OTHER	
	1	6	7	8	9	10
1	S	MEDICAL RECORDS & LIBRARY	17		96040	1
2	S	SOCIAL SERVICE	18		27646	2
3	S	ADULTS & PEDIATRICS	25		597943	3
4	S	INTENSIVE CARE UNIT	26		138122	4
5	S	SUBPROVIDER I	31		61326	5
6	S	SUBPROVIDER - REHAB	31.01		96615	6
7	S	NURSERY	33		54804	7
8	S	SKILLED NURSING FACILITY	34		114419	8
9	S	OPERATING ROOM	37		372468	9
10	S	RECOVERY ROOM	38		101626	10
11	S	DELIVERY ROOM & LABOR ROOM	39		79169	11
12	S	RADIOLOGY-DIAGNOSTIC	41		253841	12
13	S	RADIOLOGY-THERAPEUTIC	42		108429	13
14	S	INTRAVENOUS THERAPY	48		57615	14
15	S	RESPIRATORY THERAPY	49		56112	15
16	S	PHYSICAL THERAPY	50		260765	16
17	S	OCCUPATIONAL THERAPY	51		22699	17
18	S	SPEECH PATHOLOGY	52		16465	18
19	S	ELECTROENCEPHALOGRAPHY	54		17175	19
20	S	CARDIOLOGY	59.01		32571	20
21	S	CLINIC	60		5323	21
22	S	DIABETES EDUCATION	60.01		24399	22
23	S	EMERGENCY	61		318151	23
24	S	HOME HEALTH AGENCY	71		238226	24
25	S	CASCADE CLINIC	100.01		40015	25
26	S	CONTRACT CLEANING	100.07		25575	26
27	S	RSVP	100.09		5777	27
28	S	HEALTHCARE AFFILIATES OF THE	100.12		21588	28
29	S	LIFESTYLES	100.14		9801	29
30	S	BUSINESS HEALTH	100.16		69096	30
31	S	CONVENIENT CARE	100.18		20433	31
32	S	DIM MAINTENANCE	100.21		5501	32
33	S	MARKETING	100.23		30918	33
34	S	WEIGHT MGMT	100.29		976	34
35	CLINIC RECLASS	OPERATING ROOM	37	12153	8702	35
36	SUBTOTAL			320230	16185491	36

RECLASSIFICATIONS

	EXPLANATION OF RECLASSIFICATION ENTRY	CODE	INCREASE				
			COST CENTER	LINE #	SALARY	OTHER	
			2	3	4	5	
1	CONTRAST MEDIA RECLASS	U		56		176392	1
2							2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25
26							26
27							27
28							28
29							29
30							30
31							31
32							32
33							33
34							34
35							35
36	TOTAL RECLASSIFICATIONS				962077	15720036	36

RECLASSIFICATIONS

	EXPLANATION OF RECLASSIFICATION ENTRY	CODE	DECREASE			WKST A-7 REF.	
			COST CENTER	LINE #	SALARY		OTHER
		1	6	7	8	9	10
1	CONTRAST MEDIA RECLASS	U	RADIOLOGY-DIAGNOSTIC	41		176392	1
2							2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25
26							26
27							27
28							28
29							29
30							30
31							31
32							32
33							33
34							34
35							35
36	TOTAL RECLASSIFICATIONS				320230	16361883	36



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	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				.000000				3
4 NEW CAP REL COSTS-MVBLE EQUIP				.000000				4
5 TOTAL				.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	2110405		257617	100729			2468751 3
4 NEW CAP REL COSTS-MVBLE EQUIP							4
5 TOTAL	2110405		257617	100729			2468751 5

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	2164311						2164311 3
4 NEW CAP REL COSTS-MVBLE EQUIP							4
5 TOTAL	2164311						2164311 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	B	-165762	INTEREST EXPENSE	88	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	-2114121			12
13 SALE OF SCRAP, WASTE, ETC.					13
14 RELATED ORGANIZATION TRANSACTIONS	WKST				
	A-8-1	1617812			14
15 LAUNDRY AND LINEN SERVICE					15
16 CAFETERIA - EMPLOYEES AND GUESTS	B	-461696	DIETARY	11	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	B	-703049	PHARMACY	16	19
20 SALE OF MEDICAL RECORDS AND ABSTRACTS	B	-2714	MEDICAL RECORDS & LIBRARY	17	20
21 NURSING SCHOOL (TUITION,FEES,BOOKS,ETC.)					21
22 VENDING MACHINES	B	-64737	DIETARY	11	22
23 INCOME FROM IMPOSITION OF INTEREST, FINANCE OR PENALTY CHARGES					23
24 INTEREST EXP ON MEDICARE OVERPAYMENTS & BORROWINGS TO REPAY MEDICARE OVERPAYMENT					24
25 ADJ FOR RESPIRATORY THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST		RESPIRATORY THERAPY	49	25
26 ADJ FOR PHYSICAL THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST		PHYSICAL THERAPY	50	26
27 ADJ FOR HHA PHYSICAL THERAPY COSTS IN EXCESS OF LIMITATION	WKST				
	A-8-3		HOME HEALTH AGENCY	71	27
28 UTIL REVIEW-PHYSICIANS' COMPENSATION			UTILIZATION REVIEW-SNF	89	28
29 DEPRECIATION--OLD BUILDINGS & FIXTURES			OLD CAP REL COSTS-BLDG & FIXT	1	29
30 DEPRECIATION--OLD MOVABLE EQUIPMENT			OLD CAP REL COSTS-MVBLE EQUIP	2	30
31 DEPRECIATION--NEW BUILDINGS & FIXTURES			NEW CAP REL COSTS-BLDG & FIXT	3	31
32 DEPRECIATION--NEW MOVABLE EQUIPMENT			NEW CAP REL COSTS-MVBLE EQUIP	4	32
33 NON-PHYSICIAN ANESTHETIST			NONPHYSICIAN ANESTHETISTS	20	33
34 PHYSICIANS' ASSISTANT					34
35 ADJ FOR OCCUPATIONAL THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST				
	WKST A-8-4				35
36 ADJ FOR SPEECH PATHOLOGY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST				
	WKST A-8-4				36
37					37
38 PLANT OPERATION REVENUEN	B	-948	OPERATION OF PLANT	8	38
38.01 NURSING ADMIN REVENUE	B	-1997	NURSING ADMINISTRATION	14	38.01
38.02 GEROPSYCH REVENUE	B	-12170	SUBPROVIDER I	31	38.02
38.03 NEWBORN PHOTO REVENUE	B	-1715	NURSERY	33	38.03
38.04 OPERATING ROOM REVENUE	B	-20263	OPERATING ROOM	37	38.04
38.05 LAMAZE REVENUE	B	-4150	DELIVERY ROOM & LABOR ROOM	39	38.05
38.06 RADIOLOGY REVENUE	B	-13253	RADIOLOGY-THERAPEUTIC	42	38.06
38.07 PT REVENUE	B	-152930	PHYSICAL THERAPY	50	38.07
38.08 OT REVENUE	B	-126768	OCCUPATIONAL THERAPY	51	38.08
38.09 ST REVENUE	B	-11493	SPEECH PATHOLOGY	52	38.09
38.10 DIABETES EDUCATION REVENUE	B	-1358	DIABETES EDUCATION	60.01	38.10
39					9
40 CRNA STANDBY COST	A	-201333	ANESTHESIOLOGY	40	40
41 CAPITALIZED BOND ISSUE COST	A	1851	NEW CAP REL COSTS-BLDG & FIXT	3	11 41
42 DISALLOWED INTEREST EXPENSE	A	-253069	INTEREST EXPENSE	88	42
43 NON-ALLOW AMORT EXPENSE	A	-270334	INTEREST EXPENSE	88	43
44 REMOVE CONTRA EXPENSE ACCOUNTS	A	6535	OPERATION OF PLANT	8	44
44.01 REMOVE CONTRA EXPENSE ACCOUNTS	A	1947	PHARMACY	16	44.01
44.02 REMOVE CONTRA EXPENSE ACCOUNTS	A	6230	ADULTS & PEDIATRICS	25	44.02
44.03 REMOVE CONTRA EXPENSE ACCOUNTS	A	8771	OPERATING ROOM	37	44.03
44.04 REMOVE CONTRA EXPENSE ACCOUNTS	A	466190	LABORATORY	44	44.04
44.05 REMOVE CONTRA EXPENSE ACCOUNTS	A	111977	EMERGENCY	61	44.05
44.06 REMOVE CONTRA EXPENSE ACCOUNTS	A	298	HOME HEALTH AGENCY	71	44.06
44.08 REMOVE CONTRA EXPENSE ACCOUNTS	A	119680	CONTRACT CLEANING	100.07	44.08
44.09 REMOVE CONTRA EXPENSE ACCOUNTS	A	303662	HEALTHCARE AFFILIATES OF THE TR	100.12	44.09
44.10 REMOVE CONTRA EXPENSE ACCOUNTS	A	47794	DIM MAINTENANCE	100.21	44.10
45 INSURANCE EXPENSE	A	100729	NEW CAP REL COSTS-BLDG & FIXT	3	12 45
46 PHYSICIAN BILLING	A	122414	PHYSICIAN BILLING	100.10	46
47 CHAPLAIN SALARY	A	46572	ADMINISTRATIVE & GENERAL	6	47

PROVIDER NO. 16-0117 THE FINLEY HOSPITAL  
PERIOD FROM 01/01/2008 TO 12/31/2008

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

VERSION: 2009.01  
05/11/2009 11:29

ADJUSTMENTS TO EXPENSES

WORKSHEET A-8

	DESCRIPTION	BASIS 1	AMOUNT 2	EXPENSE CLASSIFICATION ON WORKSHEET A TO/ FROM WHICH THE AMOUNT IS TO BE ADJUSTED		WKST A-7 REF
				COST CENTER 3	LINE NO. 4	
48						48
49						49
50	TOTAL		-1621398			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	5	EMPLOYEE BENEFITS	FINLEY TRI-STATES ALLOC	4329336	4174438	154898	1
2	6	ADMINISTRATIVE & GENERAL	FINLEY TRI-STATES ALLOC	5002798	2543535	2459263	2
3	88	INTEREST EXPENSE	FINLEY TRI-STATES ALLOC	705110	470695	234415	3
4							4
4.01	44	LABORATORY	PURCHASED LAB	2927484	4142796	-1215312	4.01
4.02	71	HOME HEALTH AGENCY	FINLEY TRI-STATES ALLOC	41668	57120	-15452	4.02
5		TOTALS		13006396	11388584	1617812	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.

----- RELATED ORGANIZATION(S) AND/OR HOME OFFICE -----

SYMBOL (1)	NAME	PERCENT OF OWNERSHIP	NAME	PERCENT OF OWNERSHIP	TYPE OF BUSINESS	
1	2	3	4	5	6	
1	B IOWA HEALTH SYSTEM				HEALTHCARE	1
2	C		UNITED CLINICAL LAB		LAB SERVICE	2
3	G HEALTH ENTERPRISES					3
4	B FINLEY TRI-STATES				HEALTHCARE	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. 16-0117 THE FINLEY HOSPITAL  
 PERIOD FROM 01/01/2008 TO 12/31/2008

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

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PROVIDER-BASED PHYSICIAN ADJUSTMENTS

WORKSHEET A-8-2

WKST A	LINE NO.	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
	1	2		3	4	5	6	7	8	9
	1	61 EMERGENCY	AGGREGATE	2154703	2058603	96100	171400	667	54963	2748
	2	60.01 DIABETES EDUCATION	AGGREGATE	35888		35888	171400	261	21507	1075
101		TOTAL		2190591	2058603	131988		928	76470	3823

PROVIDER NO. 16-0117 THE FINLEY HOSPITAL  
 PERIOD FROM 01/01/2008 TO 12/31/2008

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

VERSION: 2009.01  
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PROVIDER-BASED PHYSICIAN ADJUSTMENTS

WORKSHEET A-8-2

WKST A	LINE NO.	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
				12	13	14	15	16	17	18
	1	61 EMERGENCY	AGGREGATE					54963	41137	2099740
	2	60.01 DIABETES EDUCATION	AGGREGATE					21507	14381	14381
	101	TOTAL						76470	55518	2114121



COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	NET EXP	NEW CAP	EMPLOYEE	SUBTOTAL	ADMINIS-	OPERATION	LAUNDRY & LINEN SERVICE	HOUSE-	
	FOR COST	BLDGS &	BENEFITS		TRATIVE &	OF PLANT		KEEPING	
	ALLOCATION	FIXTURES			GENERAL				
	0	3	5	5A	6	8	9	10	
100.01CASCADE CLINIC	391192	27821	36932	455945	38072	30630		18223	100.01
100.02JCPH CONTRACT NURSING									100.02
100.03PHYS OFFICE COMPUTER EMPLOYEE									100.03
100.04GUEST MEALS / MOW'S									100.04
100.05RESPITE									100.05
100.07CONTRACT CLEANING	128636		14343	142979	11939				100.07
100.09RSVP	68542	2526	7347	78415	6548	2781		1655	100.09
100.10PHYSICIAN BILLING	122414		12071	134485	11230				100.10
100.11FOUNDATION	55544			55544	4638				100.11
100.12HEALTHCARE AFFILIATES OF THE TR	250759		33768	284527	23758				100.12
100.13NON REIMBURSABLE		17360		17360	1450	19113		11371	100.13
100.14LIFESTYLES	156593		15442	172035	14365		1416		100.14
100.15SALARIED PT B ER PHYS									100.15
100.16BUSINESS HEALTH	781092	62475	80828	924395	77188	68783		40921	100.16
100.17RENTAL PROPERTIES	404425			404425	33770				100.17
100.18CONVENIENT CARE	241927	8280	31731	281938	23542	9115		5423	100.18
100.19NEUROSURGEON									100.19
100.20OFFSITE OCC HEALTH									100.20
100.21DIM MAINTENANCE	40562		5267	45829	3827				100.21
100.22DUBUQUE OTO MAINTENANCE									100.22
100.23MARKETING	533730	22491	30465	586686	48989	24761		14731	100.23
100.24NORTH GRANDVIEW OFFICE	113930			113930	9513				100.24
100.25GRANDVIEW MEDICAL CENTER	56495			56495	4717				100.25
100.26GALENA CLINIC									100.26
100.27GALENA PHARMACY	2061			2061	172				100.27
100.28VITACARE	337083	38037	34052	409172	34166	41877		24914	100.28
100.29WEIGHT MGMT	51933		1561	53494	4467				100.29
100.30OCCUPATIONAL HEALTH	328444		2834	331278	27662				100.30
101 CROSS FOOT ADJUSTMENTS									101
102 NEGATIVE COST CENTER									102
103 TOTAL	69686051	2468751	4353146	69686051	5370415	2301761	385996	1346649	103



COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	DIETARY	CAFETERIA	EMPLOYEE CAFETERIA	NURSING ADMINIS-TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS + LIBRARY	SOCIAL SERVICE
	11	12	12.01	14	15	16	17	18
100.01CASCADE CLINIC			8382		344			100.01
100.02JCPH CONTRACT NURSING								100.02
100.03PHYS OFFICE COMPUTER EMPLOYEE								100.03
100.04GUEST MEALS / MOW'S	282865	43210						100.04
100.05RESPITE								100.05
100.07CONTRACT CLEANING			8923		1222			100.07
100.09RSVP			3519		39			100.09
100.10PHYSICIAN BILLING			6771					100.10
100.11FOUNDATION			7221		155			100.11
100.12HEALTHCARE AFFILIATES OF THE TR			7001					100.12
100.13NON REIMBURSABLE								100.13
100.14LIFESTYLES			5485		123			100.14
100.15SALARIED PT B ER PHYS								100.15
100.16BUSINESS HEALTH			19493		689			100.16
100.17RENTAL PROPERTIES								100.17
100.18CONVENIENT CARE			7261		196			100.18
100.19NEUROSURGEON								100.19
100.20OFFSITE OCC HEALTH								100.20
100.21DIM MAINTENANCE			2320					100.21
100.22DUBUQUE OTO MAINTENANCE								100.22
100.23MARKETING			10286		160			100.23
100.24NORTH GRANDVIEW OFFICE								100.24
100.25GRANDVIEW MEDICAL CENTER								100.25
100.26GALENA CLINIC								100.26
100.27GALENA PHARMACY								100.27
100.28VITACARE			896					100.28
100.29WEIGHT MGMT			476					100.29
100.30OCCUPATIONAL HEALTH			2230		26			100.30
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 TOTAL	2080348	1225509	1182299	2454984	718094	1582461	1278557	261060 103

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL	
	25	26	27	
GENERAL SERVICE COST CENTERS				
1 OLD CAP REL COSTS-BLDG & FIXT				1
2 OLD CAP REL COSTS-MVBLE EQUIP				2
3 NEW CAP REL COSTS-BLDG & FIXT				3
4 NEW CAP REL COSTS-MVBLE EQUIP				4
5 EMPLOYEE BENEFITS				5
6 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
12.01 EMPLOYEE CAFETERIA				12.01
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	9202199		9202199	25
26 INTENSIVE CARE UNIT	1924193		1924193	26
31 SUBPROVIDER I	1469079		1469079	31
31.01 SUBPROVIDER - REHAB	1807615		1807615	31.01
33 NURSERY	879606		879606	33
34 SKILLED NURSING FACILITY	1615774		1615774	34
ANCILLARY SERVICE COST CENTERS				
37 OPERATING ROOM	8444994		8444994	37
38 RECOVERY ROOM	1329849		1329849	38
39 DELIVERY ROOM & LABOR ROOM	885893		885893	39
40 ANESTHESIOLOGY	653631		653631	40
41 RADIOLOGY-DIAGNOSTIC	5332530		5332530	41
42 RADIOLOGY-THERAPEUTIC	2350259		2350259	42
44 LABORATORY	3513525		3513525	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO				46.30
47 BLOOD STORING, PROCESSING & TRA	542309		542309	47
48 INTRAVENOUS THERAPY	789340		789340	48
49 RESPIRATORY THERAPY	756794		756794	49
50 PHYSICAL THERAPY	3301022		3301022	50
51 OCCUPATIONAL THERAPY	625528		625528	51
52 SPEECH PATHOLOGY	150409		150409	52
54 ELECTROENCEPHALOGRAPHY	234867		234867	54
55 MEDICAL SUPPLIES CHARGED TO PAT	4423368		4423368	55
55.01 IMPLANTABLE SUPPLIES CHGD TO PA	1913033		1913033	55.01
56 DRUGS CHARGED TO PATIENTS	4058557		4058557	56
59 RENAL DIALYSIS	344206		344206	59
59.01 CARDIOLOGY	720040		720040	59.01
59.02 PULMONARY	186783		186783	59.02
OUTPATIENT SERVICE COST CENTERS				
60 CLINIC	149572		149572	60
60.01 DIABETES EDUCATION	448783		448783	60.01
60.02 GEROPSYCH OUTPATIENT				60.02
61 EMERGENCY	3432850		3432850	61
62 OBSERVATION BEDS (NON-DISTINCT				62
63.50 RHC				63.50
63.60 FQHC				63.60
OTHER REIMBURSABLE COST CENTERS				
69.10 CMHC				69.10
69.20 OUTPATIENT PHYSICAL THERAPY				69.20
69.30 OUTPATIENT OCCUPATIONAL THERAPY				69.30
69.40 OUTPATIENT SPEECH PATHOLOGY				69.40
71 HOME HEALTH AGENCY	2509098		2509098	71
SPECIAL PURPOSE COST CENTERS				
85.01 PANCREAS ACQUISITION				85.01
85.02 INTESTINAL ACQUISITION				85.02
95 SUBTOTALS	63995706		63995706	95
NONREIMBURSABLE COST CENTERS				
96 GIFT, FLOWER, COFFEE SHOP & CAN	24332		24332	96
100 NON-REIMBURSABLE COST CENTERS				100

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL	
	25	26	27	
100.01CASCADE CLINIC	551596		551596	100.01
100.02JCPH CONTRACT NURSING				100.02
100.03PHYS OFFICE COMPUTER EMPLOYEE				100.03
100.04GUEST MEALS / MOW'S	326075		326075	100.04
100.05RESPITE				100.05
100.07CONTRACT CLEANING	165063		165063	100.07
100.09RSVP	92957		92957	100.09
100.10PHYSICIAN BILLING	152486		152486	100.10
100.11FOUNDATION	67558		67558	100.11
100.12HEALTHCARE AFFILIATES OF THE TR	315286		315286	100.12
100.13NON REIMBURSABLE	49294		49294	100.13
100.14LIFESTYLES	193424		193424	100.14
100.15SALARIED PT B ER PHYS				100.15
100.16BUSINESS HEALTH	1131469		1131469	100.16
100.17RENTAL PROPERTIES	438195		438195	100.17
100.18CONVENIENT CARE	327475		327475	100.18
100.19NEUROSURGEON				100.19
100.20OFFSITE OCC HEALTH				100.20
100.21DIM MAINTENANCE	51976		51976	100.21
100.22DUBUQUE OTO MAINTENANCE				100.22
100.23MARKETING	685613		685613	100.23
100.24NORTH GRANDVIEW OFFICE	123443		123443	100.24
100.25GRANDVIEW MEDICAL CENTER	61212		61212	100.25
100.26GALENA CLINIC				100.26
100.27GALENA PHARMACY	2233		2233	100.27
100.28VITACARE	511025		511025	100.28
100.29WEIGHT MGMT	58437		58437	100.29
100.30OCCUPATIONAL HEALTH	361196		361196	100.30
101 CROSS FOOT ADJUSTMENTS				101
102 NEGATIVE COST CENTER				102
103 TOTAL	69686051		69686051	103



ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B  
 PART III

COST CENTER DESCRIPTION	DIR ASSGND	NEW CAP	CAP REL	EMPLOYEE	ADMINIS-	OPERATION	LAUNDRY	HOUSE-	
	CAP-REL	BLDGS &	COST TO	BENEFITS	TRATIVE &	OF PLANT	& LINEN	KEEPING	
	COSTS	FIXTURES	BE ALLOC		GENERAL		SERVICE		
	0	3	4A	5	6	8	9	10	
100.01CASCADE CLINIC		27821	27821	202	2229	1080		659	100.01
100.02JCPH CONTRACT NURSING									100.02
100.03PHYS OFFICE COMPUTER EMPLOYEE									100.03
100.04GUEST MEALS / MOW'S									100.04
100.05RESPITE									100.05
100.07CONTRACT CLEANING				78	699				100.07
100.09RSVP	44	2526	2570	40	383	98		60	100.09
100.10PHYSICIAN BILLING				66	657				100.10
100.11FOUNDATION					272				100.11
100.12HEALTHCARE AFFILIATES OF THE TR				185	1391				100.12
100.13NON REIMBURSABLE		17360	17360		85	674		411	100.13
100.14LIFESTYLES	6995		6995	84	841		6		100.14
100.15SALARIED PT B ER PHYS									100.15
100.16BUSINESS HEALTH	6321	62475	68796	442	4519	2425		1479	100.16
100.17RENTAL PROPERTIES					1977				100.17
100.18CONVENIENT CARE		8280	8280	174	1378	321		196	100.18
100.19NEUROSURGEON									100.19
100.20OFFSITE OCC HEALTH									100.20
100.21DIM MAINTENANCE				29	224				100.21
100.22DUBUQUE OTO MAINTENANCE									100.22
100.23MARKETING	273	22491	22764	167	2868	873		532	100.23
100.24NORTH GRANDVIEW OFFICE					557				100.24
100.25GRANDVIEW MEDICAL CENTER					276				100.25
100.26GALENA CLINIC									100.26
100.27GALENA PHARMACY					10				100.27
100.28VITACARE		38037	38037	186	2000	1477		901	100.28
100.29WEIGHT MGMT	2058		2058	9	262				100.29
100.30OCCUPATIONAL HEALTH				15	1620				100.30
101 CROSS FOOT ADJUSTMENTS									101
102 NEGATIVE COST CENTER									102
103 TOTAL	2575643	2468751	5044394	23815	314449	81161	1742	48677	103



ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B  
 PART III

COST CENTER DESCRIPTION	DIETARY	CAFETERIA	EMPLOYEE CAFETERIA	NURSING ADMINIS-TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS + LIBRARY	SOCIAL SERVICE
	11	12	12.01	14	15	16	17	18
100.01CASCADE CLINIC			527		53			100.01
100.02JCPH CONTRACT NURSING								100.02
100.03PHYS OFFICE COMPUTER EMPLOYEE								100.03
100.04GUEST MEALS / MOW'S	17797	2719						100.04
100.05RESPITE								100.05
100.07CONTRACT CLEANING			561		188			100.07
100.09RSVP			221		6			100.09
100.10PHYSICIAN BILLING			426					100.10
100.11FOUNDATION			454		24			100.11
100.12HEALTHCARE AFFILIATES OF THE TR			440					100.12
100.13NON REIMBURSABLE								100.13
100.14LIFESTYLES			345		19			100.14
100.15SALARIED PT B ER PHYS								100.15
100.16BUSINESS HEALTH			1226		106			100.16
100.17RENTAL PROPERTIES								100.17
100.18CONVENIENT CARE			457		30			100.18
100.19NEUROSURGEON								100.19
100.20OFFSITE OCC HEALTH								100.20
100.21DIM MAINTENANCE			146					100.21
100.22DUBUQUE OTO MAINTENANCE								100.22
100.23MARKETING			647		25			100.23
100.24NORTH GRANDVIEW OFFICE								100.24
100.25GRANDVIEW MEDICAL CENTER								100.25
100.26GALENA CLINIC								100.26
100.27GALENA PHARMACY								100.27
100.28VITACARE			56					100.28
100.29WEIGHT MGMT			30					100.29
100.30OCCUPATIONAL HEALTH			140		4			100.30
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 TOTAL	130886	77103	74384	58051	110305	45641	101873	1990 103

ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B  
 PART III

COST CENTER DESCRIPTION	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL	
	25	26	27	
GENERAL SERVICE COST CENTERS				
1 OLD CAP REL COSTS-BLDG & FIXT				1
2 OLD CAP REL COSTS-MVBLE EQUIP				2
3 NEW CAP REL COSTS-BLDG & FIXT				3
4 NEW CAP REL COSTS-MVBLE EQUIP				4
5 EMPLOYEE BENEFITS				5
6 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
12.01 EMPLOYEE CAFETERIA				12.01
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	646481		646481	25
26 INTENSIVE CARE UNIT	140658		140658	26
31 SUBPROVIDER I	85754		85754	31
31.01 SUBPROVIDER - REHAB	100985		100985	31.01
33 NURSERY	38345		38345	33
34 SKILLED NURSING FACILITY	95464		95464	34
ANCILLARY SERVICE COST CENTERS				
37 OPERATING ROOM	757982		757982	37
38 RECOVERY ROOM	122134		122134	38
39 DELIVERY ROOM & LABOR ROOM	60288		60288	39
40 ANESTHESIOLOGY	132378		132378	40
41 RADIOLOGY-DIAGNOSTIC	1197279		1197279	41
42 RADIOLOGY-THERAPEUTIC	505292		505292	42
44 LABORATORY	69864		69864	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO				46.30
47 BLOOD STORING, PROCESSING & TRA	17385		17385	47
48 INTRAVENOUS THERAPY	57593		57593	48
49 RESPIRATORY THERAPY	59336		59336	49
50 PHYSICAL THERAPY	131019		131019	50
51 OCCUPATIONAL THERAPY	44794		44794	51
52 SPEECH PATHOLOGY	2378		2378	52
54 ELECTROENCEPHALOGRAPHY	15308		15308	54
55 MEDICAL SUPPLIES CHARGED TO PAT	47793		47793	55
55.01 IMPLANTABLE SUPPLIES CHGD TO PA	26214		26214	55.01
56 DRUGS CHARGED TO PATIENTS	67536		67536	56
59 RENAL DIALYSIS	13633		13633	59
59.01 CARDIOLOGY	50763		50763	59.01
59.02 PULMONARY	7666		7666	59.02
OUTPATIENT SERVICE COST CENTERS				
60 CLINIC	2606		2606	60
60.01 DIABETES EDUCATION	48046		48046	60.01
60.02 GEROPSYCH OUTPATIENT				60.02
61 EMERGENCY	176431		176431	61
62 OBSERVATION BEDS (NON-DISTINCT				62
63.50 RHC				63.50
63.60 FQHC				63.60
OTHER REIMBURSABLE COST CENTERS				
69.10 CMHC				69.10
69.20 OUTPATIENT PHYSICAL THERAPY				69.20
69.30 OUTPATIENT OCCUPATIONAL THERAPY				69.30
69.40 OUTPATIENT SPEECH PATHOLOGY				69.40
71 HOME HEALTH AGENCY	57397		57397	71
SPECIAL PURPOSE COST CENTERS				
85.01 PANCREAS ACQUISITION				85.01
85.02 INTESTINAL ACQUISITION				85.02
95 SUBTOTALS	4778802		4778802	95
NONREIMBURSABLE COST CENTERS				
96 GIFT, FLOWER, COFFEE SHOP & CAN	9147		9147	96
100 NON-REIMBURSABLE COST CENTERS				100

ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B  
 PART III

COST CENTER DESCRIPTION	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL	
	25	26	27	
100.01CASCADE CLINIC	32571		32571	100.01
100.02JCPH CONTRACT NURSING				100.02
100.03PHYS OFFICE COMPUTER EMPLOYEE				100.03
100.04GUEST MEALS / MOW'S	20516		20516	100.04
100.05RESPITE				100.05
100.07CONTRACT CLEANING	1526		1526	100.07
100.09RSVP	3378		3378	100.09
100.10PHYSICIAN BILLING	1149		1149	100.10
100.11FOUNDATION	750		750	100.11
100.12HEALTHCARE AFFILIATES OF THE TR	2016		2016	100.12
100.13NON REIMBURSABLE	18530		18530	100.13
100.14LIFESTYLES	8290		8290	100.14
100.15SALARIED PT B ER PHYS				100.15
100.16BUSINESS HEALTH	78993		78993	100.16
100.17RENTAL PROPERTIES	1977		1977	100.17
100.18CONVENIENT CARE	10836		10836	100.18
100.19NEUROSURGEON				100.19
100.20OFFSITE OCC HEALTH				100.20
100.21DIM MAINTENANCE	399		399	100.21
100.22DUBUQUE OTO MAINTENANCE				100.22
100.23MARKETING	27876		27876	100.23
100.24NORTH GRANDVIEW OFFICE	557		557	100.24
100.25GRANDVIEW MEDICAL CENTER	276		276	100.25
100.26GALENA CLINIC				100.26
100.27GALENA PHARMACY	10		10	100.27
100.28VITACARE	42657		42657	100.28
100.29WEIGHT MGMT	2359		2359	100.29
100.30OCCUPATIONAL HEALTH	1779		1779	100.30
101 CROSS FOOT ADJUSTMENTS				101
102 NEGATIVE COST CENTER				102
103 TOTAL	5044394		5044394	103

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	NEW CAP	EMPLOYEE	RECON-	ADMINIS-	OPERATION	LAUNDRY	HOUSE-	
	BLDGS & FIXTURES	BENEFITS		CILATION	TRATIVE & GENERAL	OF PLANT	& LINEN SERVICE	
	SQUARE FEET	GROSS SALARIES	6A	ACCUM COST	SQUARE FEET	POUNDS OF LAUNDRY	SQUARE FEET	
	3	5		6	8	9	10	
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	221841							3
4 NEW CAP REL COSTS-MVBLE EQUIP								4
5 EMPLOYEE BENEFITS	2140	30567349						5
6 ADMINISTRATIVE & GENERAL	28253	46572	-5370415	64315636				6
7 MAINTENANCE & REPAIRS								7
8 OPERATION OF PLANT	3580	633021		2124374	187868			8
9 LAUNDRY & LINEN SERVICE				356249		709466		9
10 HOUSEKEEPING	3120	706295		1207588	3120		184748	10
11 DIETARY	7856	941846		1778340	7856		7856	11
12 CAFETERIA								12
12.01 EMPLOYEE CAFETERIA								12.01
13 MAINTENANCE OF PERSONNEL								13
14 NURSING ADMINISTRATION	2740	1422506		2173438	2740		2740	14
15 CENTRAL SERVICES & SUPPLY	3430	252992		564522	3430	34264	3430	15
16 PHARMACY	2035	984898		1372589	2035		2035	16
17 MEDICAL RECORDS & LIBRARY	3608	592227		1077034	3608		3608	17
18 SOCIAL SERVICE		188265		231638				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	34533	4197649		6374042	34533	235606	34533	25
26 INTENSIVE CARE UNIT	5735	959059		1434408	5735	27372	5735	26
31 SUBPROVIDER I	5570	447466		1087190	5570	10334	5570	31
31.01 SUBPROVIDER - REHAB	6545	616673		1357407	6545	21814	6545	31.01
33 NURSERY	1259	493144		679777	1259	5481	1259	33
34 SKILLED NURSING FACILITY	5180	780549		1104268	5180	38593	5180	34
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM	14853	2382595		6538010	14853	81109	14853	37
38 RECOVERY ROOM	8485	621418		930663	8485	41430	8485	38
39 DELIVERY ROOM & LABOR ROOM	1818	477798		686076	1818	7912	1818	39
40 ANESTHESIOLOGY				534465		10350		40
41 RADIOLOGY-DIAGNOSTIC	14960	1734710		4149746	14960	55952	14960	41
42 RADIOLOGY-THERAPEUTIC	11855	721620		1747418	11855	21446	11855	42
44 LABORATORY	3988	3867		3099513	3988	300	3988	44
46.30 BLOOD CLOTTING FACTORS ADMIN								46.30
47 BLOOD STORING, PROCESSING & T	1202	15139		465854	1202	1758	1202	47
48 INTRAVENOUS THERAPY	2683	422221		585565	2683	16553	2683	48
49 RESPIRATORY THERAPY	1910	346025		586024	1910	985	1910	49
50 PHYSICAL THERAPY	6516	1981532		2568411	6516	15148	6516	50
51 OCCUPATIONAL THERAPY	3332	372355		451682	3332		3332	51
52 SPEECH PATHOLOGY		104942		119197				52
54 ELECTROENCEPHALOGRAPHY		96946		192288				54
55 MEDICAL SUPPLIES CHARGED TO P				3867490				55
55.01 IMPLANTABLE SUPPLIES CHGD TO				1649644				55.01
56 DRUGS CHARGED TO PATIENTS				2172891		567		56
59 RENAL DIALYSIS	1015			297295	1015		1015	59
59.01 CARDIOLOGY	1655	212537		582717	1655		1655	59.01
59.02 PULMONARY	472	82113		140339	472	243	472	59.02
OUTPATIENT SERVICE COST CENTERS								
60 CLINIC	88	77663		116158	88	5527	88	60
60.01 DIABETES EDUCATION	3300	187300		319343	3300		3300	60.01
60.02 GEROPSYCH OUTPATIENT								60.02
61 EMERGENCY	8452	3718556		2839277	8452	74120	8452	61
62 OBSERVATION BEDS (NON-DISTINC								62
63.50 RHC								63.50
63.60 FQHC								63.60
OTHER REIMBURSABLE COST CENTERS								
69.10 CMHC								69.10
69.20 OUTPATIENT PHYSICAL THERAPY								69.20
69.30 OUTPATIENT OCCUPATIONAL THERA								69.30
69.40 OUTPATIENT SPEECH PATHOLOGY								69.40
71 HOME HEALTH AGENCY	2819	1591655		2193144	2819		2819	71
SPECIAL PURPOSE COST CENTERS								
85.01 PANCREAS ACQUISITION								85.01
85.02 INTESTINAL ACQUISITION								85.02
95 SUBTOTALS	204987	28414154	-5370415	59756074	171014	706864	167894	95
NONREIMBURSABLE COST CENTERS								
96 GIFT, FLOWER, COFFEE SHOP & C	770			8569	770		770	96

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	NEW CAP	EMPLOYEE	RECON- CILATION	ADMINIS- TRATIVE & GENERAL	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	
	BLDGS & FIXTURES SQUARE FEET	GROSS SALARIES		ACCUM COST	SQUARE FEET	POUNDS OF LAUNDRY	SQUARE FEET	
	3	5	6A	6	8	9	10	
100 NON-REIMBURSABLE COST CENTERS								100
100.01 CASCADE CLINIC	2500	259332		455945	2500		2500	100.01
100.02 JCPH CONTRACT NURSING								100.02
100.03 PHYS OFFICE COMPUTER EMPLOYEE								100.03
100.04 GUEST MEALS / MOW'S								100.04
100.05 RESPITE								100.05
100.07 CONTRACT CLEANING		100712		142979				100.07
100.09 RSVP	227	51590		78415	227		227	100.09
100.10 PHYSICIAN BILLING		84759		134485				100.10
100.11 FOUNDATION				55544				100.11
100.12 HEALTHCARE AFFILIATES OF THE		237115		284527				100.12
100.13 NON REIMBURSABLE	1560			17360	1560		1560	100.13
100.14 LIFESTYLES		108430		172035		2602		100.14
100.15 SALARIED PT B ER PHYS								100.15
100.16 BUSINESS HEALTH	5614	567566		924395	5614		5614	100.16
100.17 RENTAL PROPERTIES				404425				100.17
100.18 CONVENIENT CARE	744	222814		281938	744		744	100.18
100.19 NEUROSURGEON								100.19
100.20 OFFSITE OCC HEALTH								100.20
100.21 DIM MAINTENANCE		36986		45829				100.21
100.22 DUBUQUE OTO MAINTENANCE								100.22
100.23 MARKETING	2021	213922		586686	2021		2021	100.23
100.24 NORTH GRANDVIEW OFFICE				113930				100.24
100.25 GRANDVIEW MEDICAL CENTER				56495				100.25
100.26 GALENA CLINIC								100.26
100.27 GALENA PHARMACY				2061				100.27
100.28 VITACARE	3418	239110		409172	3418		3418	100.28
100.29 WEIGHT MGMT		10962		53494				100.29
100.30 OCCUPATIONAL HEALTH		19897		331278				100.30
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 COST TO BE ALLOC PER B PT I	2468751	4353146		5370415	2301761	385996	1346649	103
104 UNIT COST MULT-WS B PT I		.142412		.083501		.544066		104
104 UNIT COST MULT-WS B PT I	11.128470				12.252012		7.289113	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		23815		314449	81161	1742	48677	107
108 UNIT COST MULT-WS B PT III		.000779		.004889		.002455		108
108 UNIT COST MULT-WS B PT III					.432011		.263478	108



COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	DIETARY	CAFETERIA	EMPLOYEE CAFETERIA	NURSING ADMINIS-TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS + LIBRARY	SOCIAL SERVICE
	MEALS SERVED	MEALS SERVED	FTE'S	FTE'S	COSTED REQUIS.	COSTED REQUIS.	GROSS CHARGES	PATIENT DAYS
	11	12	12.01	14	15	16	17	18
100 NON-REIMBURSABLE COST CENTERS								100
100.01 CASCADE CLINIC			7514		2559			100.01
100.02 JCPH CONTRACT NURSING								100.02
100.03 PHYS OFFICE COMPUTER EMPLOYEE								100.03
100.04 GUEST MEALS / MOW'S	56259	8594						100.04
100.05 RESPITE								100.05
100.07 CONTRACT CLEANING			7999		9083			100.07
100.09 RSVP			3155		291			100.09
100.10 PHYSICIAN BILLING			6070					100.10
100.11 FOUNDATION			6473		1156			100.11
100.12 HEALTHCARE AFFILIATES OF THE			6276					100.12
100.13 NON REIMBURSABLE								100.13
100.14 LIFESTYLES			4917		915			100.14
100.15 SALARIED PT B ER PHYS								100.15
100.16 BUSINESS HEALTH			17475		5119			100.16
100.17 RENTAL PROPERTIES								100.17
100.18 CONVENIENT CARE			6509		1458			100.18
100.19 NEUROSURGEON								100.19
100.20 OFFSITE OCC HEALTH								100.20
100.21 DIM MAINTENANCE			2080					100.21
100.22 DUBUQUE OTO MAINTENANCE								100.22
100.23 MARKETING			9221		1193			100.23
100.24 NORTH GRANDVIEW OFFICE								100.24
100.25 GRANDVIEW MEDICAL CENTER								100.25
100.26 GALENA CLINIC								100.26
100.27 GALENA PHARMACY								100.27
100.28 VITACARE			803					100.28
100.29 WEIGHT MGMT			427					100.29
100.30 OCCUPATIONAL HEALTH			1999		190			100.30
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 COST TO BE ALLOC PER B PT I	2080348	1225509	1182299	2454984	718094	1582461	1278557	261060
104 UNIT COST MULT-WS B PT I	5.027910		1.115495		.134499		.007989	
104 UNIT COST MULT-WS B PT I		5.027915		3.473005		.723253		10.439060
105 COST TO BE ALLOC PER B PT II								
106 UNIT COST MULT-WS B PT II								
106 UNIT COST MULT-WS B PT II								
107 COST TO BE ALLOC PER B PT III	130886	77103	74384	58051	110305	45641	101873	1990
108 UNIT COST MULT-WS B PT III	.316333		.070181		.020660		.000637	
108 UNIT COST MULT-WS B PT III		.316332		.082123		.020860		.079575

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION

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
12.01	EMPLOYEE CAFETERIA	12.01
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	22
23	I&R SERVICES-OTHER PRGM COSTS	23
24	PARAMED ED PRGM-(SPECIFY)	24
INPATIENT ROUTINE SERV COST CENTERS		
25	ADULTS & PEDIATRICS	25
26	INTENSIVE CARE UNIT	26
31	SUBPROVIDER I	31
31.01	SUBPROVIDER - REHAB	31.01
33	NURSERY	33
34	SKILLED NURSING FACILITY	34
ANCILLARY SERVICE COST CENTERS		
37	OPERATING ROOM	37
38	RECOVERY ROOM	38
39	DELIVERY ROOM & LABOR ROOM	39
40	ANESTHESIOLOGY	40
41	RADIOLOGY-DIAGNOSTIC	41
42	RADIOLOGY-THERAPEUTIC	42
44	LABORATORY	44
46.30	BLOOD CLOTTING FACTORS ADMIN	46.30
47	BLOOD STORING, PROCESSING & T	47
48	INTRAVENOUS THERAPY	48
49	RESPIRATORY THERAPY	49
50	PHYSICAL THERAPY	50
51	OCCUPATIONAL THERAPY	51
52	SPEECH PATHOLOGY	52
54	ELECTROENCEPHALOGRAPHY	54
55	MEDICAL SUPPLIES CHARGED TO P	55
55.01	IMPLANTABLE SUPPLIES CHGD TO	55.01
56	DRUGS CHARGED TO PATIENTS	56
59	RENAL DIALYSIS	59
59.01	CARDIOLOGY	59.01
59.02	PULMONARY	59.02
OUTPATIENT SERVICE COST CENTERS		
60	CLINIC	60
60.01	DIABETES EDUCATION	60.01
60.02	GEROPSYCH OUTPATIENT	60.02
61	EMERGENCY	61
62	OBSERVATION BEDS (NON-DISTINC	62
63.50	RHC	63.50
63.60	FQHC	63.60
OTHER REIMBURSABLE COST CENTERS		
69.10	CMHC	69.10
69.20	OUTPATIENT PHYSICAL THERAPY	69.20
69.30	OUTPATIENT OCCUPATIONAL THERA	69.30
69.40	OUTPATIENT SPEECH PATHOLOGY	69.40
71	HOME HEALTH AGENCY	71
SPECIAL PURPOSE COST CENTERS		
85.01	PANCREAS ACQUISITION	85.01
85.02	INTESTINAL ACQUISITION	85.02
95	SUBTOTALS	95
NONREIMBURSABLE COST CENTERS		
96	GIFT, FLOWER, COFFEE SHOP & C	96

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION

100	NON-REIMBURSABLE COST CENTERS	100
100.01	CASCADE CLINIC	100.01
100.02	JCPH CONTRACT NURSING	100.02
100.03	PHYS OFFICE COMPUTER EMPLOYEE	100.03
100.04	GUEST MEALS / MOW'S	100.04
100.05	RESPIRE	100.05
100.07	CONTRACT CLEANING	100.07
100.09	RSVP	100.09
100.10	PHYSICIAN BILLING	100.10
100.11	FOUNDATION	100.11
100.12	HEALTHCARE AFFILIATES OF THE	100.12
100.13	NON REIMBURSABLE	100.13
100.14	LIFESTYLES	100.14
100.15	SALARIED PT B ER PHYS	100.15
100.16	BUSINESS HEALTH	100.16
100.17	RENTAL PROPERTIES	100.17
100.18	CONVENIENT CARE	100.18
100.19	NEUROSURGEON	100.19
100.20	OFFSITE OCC HEALTH	100.20
100.21	DIM MAINTENANCE	100.21
100.22	DUBUQUE OTO MAINTENANCE	100.22
100.23	MARKETING	100.23
100.24	NORTH GRANDVIEW OFFICE	100.24
100.25	GRANDVIEW MEDICAL CENTER	100.25
100.26	GALENA CLINIC	100.26
100.27	GALENA PHARMACY	100.27
100.28	VITACARE	100.28
100.29	WEIGHT MGMT	100.29
100.30	OCCUPATIONAL HEALTH	100.30
101	CROSS FOOT ADJUSTMENTS	101
102	NEGATIVE COST CENTER	102
103	COST TO BE ALLOC PER B PT I	103
104	UNIT COST MULT-WS B PT I	104
104	UNIT COST MULT-WS B PT I	104
105	COST TO BE ALLOC PER B PT II	105
106	UNIT COST MULT-WS B PT II	106
106	UNIT COST MULT-WS B PT II	106
107	COST TO BE ALLOC PER B PT III	107
108	UNIT COST MULT-WS B PT III	108
108	UNIT COST MULT-WS B PT III	108

COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C  
 PART I

COST CENTER DESCRIPTION	TOTAL COST	THERAPY	TOTAL COSTS	RCE	TOTAL COSTS	
	(FROM WKST B, PART I, COL 27)	LIMIT ADJUSTMENT		DISALLOWANCE		
	1	2	3	4	5	
INPATIENT ROUTINE SERV COST CENTERS						
25 ADULTS & PEDIATRICS	9202199		9202199		9202199	25
26 INTENSIVE CARE UNIT	1924193		1924193		1924193	26
31 SUBPROVIDER I	1469079		1469079		1469079	31
31.01 SUBPROVIDER - REHAB	1807615		1807615		1807615	31.01
33 NURSERY	879606		879606		879606	33
34 SKILLED NURSING FACILITY	1615774		1615774		1615774	34
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	8444994		8444994		8444994	37
38 RECOVERY ROOM	1329849		1329849		1329849	38
39 DELIVERY ROOM & LABOR ROOM	885893		885893		885893	39
40 ANESTHESIOLOGY	653631		653631		653631	40
41 RADIOLOGY-DIAGNOSTIC	5332530		5332530		5332530	41
42 RADIOLOGY-THERAPEUTIC	2350259		2350259		2350259	42
44 LABORATORY	3513525		3513525		3513525	44
46.30 BLOOD CLOTTING FACTORS ADMI						46.30
47 BLOOD STORING, PROCESSING &	542309		542309		542309	47
48 INTRAVENOUS THERAPY	789340		789340		789340	48
49 RESPIRATORY THERAPY	756794		756794		756794	49
50 PHYSICAL THERAPY	3301022		3301022		3301022	50
51 OCCUPATIONAL THERAPY	625528		625528		625528	51
52 SPEECH PATHOLOGY	150409		150409		150409	52
54 ELECTROENCEPHALOGRAPHY	234867		234867		234867	54
55 MEDICAL SUPPLIES CHARGED TO	4423368		4423368		4423368	55
55.01 IMPLANTABLE SUPPLIES CHGD T	1913033		1913033		1913033	55.01
56 DRUGS CHARGED TO PATIENTS	4058557		4058557		4058557	56
59 RENAL DIALYSIS	344206		344206		344206	59
59.01 CARDIOLOGY	720040		720040		720040	59.01
59.02 PULMONARY	186783		186783		186783	59.02
OUTPATIENT SERVICE COST CENTERS						
60 CLINIC	149572		149572		149572	60
60.01 DIABETES EDUCATION	448783		448783	14381	463164	60.01
60.02 GEROPSYCH OUTPATIENT						60.02
61 EMERGENCY	3432850		3432850	41137	3473987	61
62 OBSERVATION BEDS (NON-DISTI	855352		855352		855352	62
63.50 RHC						63.50
63.60 FQHC						63.60
OTHER REIMBURSABLE COST CENTERS						
101 SUBTOTAL	62341960		62341960	55518	62397478	101
102 LESS OBSERVATION BEDS	855352		855352		855352	102
103 TOTAL	61486608		61486608	55518	61542126	103

COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C  
 PART I (CONT)

COST CENTER DESCRIPTION	----- CHARGES -----			COST OR OTHER RATIO 9	TEFRA INPATIENT RATIO 10	PPS INPATIENT RATIO 11
	INPATIENT 6	OUTPATIENT 7	TOTAL 8			
INPATIENT ROUTINE SERV COST CENTERS						
25 ADULTS & PEDIATRICS	10493089		10493089			25
26 INTENSIVE CARE UNIT	2156746		2156746			26
31 SUBPROVIDER I	2340559		2340559			31
31.01 SUBPROVIDER - REHAB	1740870		1740870			31.01
33 NURSERY	1241614		1241614			33
34 SKILLED NURSING FACILITY	1594350		1594350			34
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	9400280	23296124	32696404	.258285	.258285	.258285 37
38 RECOVERY ROOM	431159	1241848	1673007	.794885	.794885	.794885 38
39 DELIVERY ROOM & LABOR ROOM	1350032	479634	1829666	.484183	.484183	.484183 39
40 ANESTHESIOLOGY	1658498	4472675	6131173	.106608	.106608	.106608 40
41 RADIOLOGY-DIAGNOSTIC	3877634	19181657	23059291	.231253	.231253	.231253 41
42 RADIOLOGY-THERAPEUTIC	205826	11764159	11969985	.196346	.196346	.196346 42
44 LABORATORY	5390876	4161348	9552224	.367823	.367823	.367823 44
46.30 BLOOD CLOTTING FACTORS ADMI						46.30
47 BLOOD STORING, PROCESSING &	748635	444267	1192902	.454613	.454613	.454613 47
48 INTRAVENOUS THERAPY	844297	1956285	2800582	.281849	.281849	.281849 48
49 RESPIRATORY THERAPY	1933906	147706	2081612	.363562	.363562	.363562 49
50 PHYSICAL THERAPY	1666582	3377427	5044009	.654444	.654444	.654444 50
51 OCCUPATIONAL THERAPY	861856	523365	1385221	.451573	.451573	.451573 51
52 SPEECH PATHOLOGY	275344	105348	380692	.395094	.395094	.395094 52
54 ELECTROENCEPHALOGRAPHY	147356	760515	907871	.258701	.258701	.258701 54
55 MEDICAL SUPPLIES CHARGED TO	9123034	2562284	11685318	.378541	.378541	.378541 55
55.01 IMPLANTABLE SUPPLIES CHGD T	383212	1565304	1948516	.981790	.981790	.981790 55.01
56 DRUGS CHARGED TO PATIENTS	8449968	4063775	12513743	.324328	.324328	.324328 56
59 RENAL DIALYSIS	256525	25509	282034	1.220442	1.220442	1.220442 59
59.01 RADIOLOGY	1492869	1177705	2670574	.269620	.269620	.269620 59.01
59.02 PULMONARY	1004215	164637	1168852	.159800	.159800	.159800 59.02
OUTPATIENT SERVICE COST CENTERS						
60 CLINIC	250205	317575	567780	.263433	.263433	.263433 60
60.01 DIABETES EDUCATION		232167	232167	1.933018	1.933018	1.994961 60.01
60.02 GEROPSYCH OUTPATIENT						60.02
61 EMERGENCY	1399099	6122997	7522096	.456369	.456369	.461838 61
62 OBSERVATION BEDS (NON-DISTI	231289	951637	1182926	.723082	.723082	.723082 62
63.50 RHC						63.50
63.60 FQHC						63.60
OTHER REIMBURSABLE COST CENTERS						
101 SUBTOTAL	70949925	89095948	160045873			101
102 LESS OBSERVATION BEDS						102
103 TOTAL	70949925	89095948	160045873			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				646481		646481	25
26 INTENSIVE CARE UNIT				140658		140658	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				85754		85754	31
31.01 SUBPROVIDER - REHAB				100985		100985	31.01
33 NURSERY				38345		38345	33
101 TOTAL				1012223		1012223	101

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	15632	8797			41.36	363844	25
26 INTENSIVE CARE UNIT	1631	1028			86.24	88655	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	1654	1455			51.85	75442	31
31.01 SUBPROVIDER - REHAB	2001	1479			50.47	74645	31.01
33 NURSERY	1701				22.54		33
101 TOTAL	22619	12759				602586	101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D  
 PART II

CHECK [ ] TITLE V [XX] HOSPITAL (16-0117) [ ] SUB III [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] SUB I [ ] SUB IV [ ] TEFRA  
 BOXES [ ] TITLE XIX [ ] SUB II

COST CENTER DESCRIPTION	OLD CAPITAL	NEW CAPITAL	TOTAL CHARGES	INPATIENT PROGRAM CHARGES	----- OLD CAPITAL -----		----- NEW CAPITAL -----	
	RELATED COST	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								
37 OPERATING ROOM		757982	32696404	4963251			.023182	115058 37
38 RECOVERY ROOM		122134	1673007	428054			.073003	31249 38
39 DELIVERY ROOM & LABOR ROOM		60288	1829666	18979			.032950	625 39
40 ANESTHESIOLOGY		132378	6131173	820455			.021591	17714 40
41 RADIOLOGY-DIAGNOSTIC		1197279	23059291	2486225			.051922	129090 41
42 RADIOLOGY-THERAPEUTIC		505292	11969985	117414			.042213	4956 42
44 LABORATORY		69864	9552224	3057750			.007314	22364 44
46.30 BLOOD CLOTTING FACTORS ADMIN								46.30
47 BLOOD STORING, PROCESSING & T		17385	1192902	445765			.014574	6497 47
48 INTRAVENOUS THERAPY		57593	2800582	5915			.020565	122 48
49 RESPIRATORY THERAPY		59336	2081612	1112181			.028505	31703 49
50 PHYSICAL THERAPY		131019	5044009	633828			.025975	16464 50
51 OCCUPATIONAL THERAPY		44794	1385221	175103			.032337	5662 51
52 SPEECH PATHOLOGY		2378	380692	80985			.006247	506 52
54 ELECTROENCEPHALOGRAPHY		15308	907871	76930			.016861	1297 54
55 MEDICAL SUPPLIES CHARGED TO P		47793	11685318	5541966			.004090	22667 55
55.01 IMPLANTABLE SUPPLIES CHGD TO		26214	1948516	231115			.013453	3109 55.01
56 DRUGS CHARGED TO PATIENTS		67536	12513743	4141218			.005397	22350 56
59 RENAL DIALYSIS		13633	282034	153900			.048338	7439 59
59.01 CARDIOLOGY		50763	2670574	1036978			.019008	19711 59.01
59.02 PULMONARY		7666	1168852	554689			.006559	3638 59.02
OUTPATIENT SERVICE COST CENTERS								
60 CLINIC		2606	567780	151973			.004590	698 60
60.01 DIABETES EDUCATION		48046	232167				.206946	60.01
60.02 GEROPSYCH OUTPATIENT								60.02
61 EMERGENCY		176431	7522096	976885			.023455	22913 61
62 OBSERVATION BEDS (NON-DISTINC		60091	1182926	105682			.050799	5369 62
63.50 RHC								63.50
63.60 FQHC								63.60
OTHER REIMBURSABLE COST CENTERS								
101 TOTAL		3673809	140478645	27317241				491201 101

PROVIDER NO. 16-0117 THE FINLEY HOSPITAL  
 PERIOD FROM 01/01/2008 TO 12/31/2008

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

VERSION: 2009.01  
 05/11/2009 11:29

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					15632		8797	25
26 INTENSIVE CARE UNIT					1631		1028	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					1654		1455	31
31.01 SUBPROVIDER - REHAB					2001		1479	31.01
33 NURSERY					1701			33
34 SKILLED NURSING FACILITY					3618		3223	34
35 NURSING FACILITY								35
101 TOTAL					26237		15982	101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [XX] HOSPITAL (16-0117) [ ] 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							
37 OPERATING ROOM							37
38 RECOVERY ROOM							38
39 DELIVERY ROOM & LABOR ROOM							39
40 ANESTHESIOLOGY							40
41 RADIOLOGY-DIAGNOSTIC							41
42 RADIOLOGY-THERAPEUTIC							42
44 LABORATORY							44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
47 BLOOD STORING, PROCESSING & T							47
48 INTRAVENOUS THERAPY							48
49 RESPIRATORY THERAPY							49
50 PHYSICAL THERAPY							50
51 OCCUPATIONAL THERAPY							51
52 SPEECH PATHOLOGY							52
54 ELECTROENCEPHALOGRAPHY							54
55 MEDICAL SUPPLIES CHARGED TO P							55
55.01 IMPLANTABLE SUPPLIES CHGD TO							55.01
56 DRUGS CHARGED TO PATIENTS							56
59 RENAL DIALYSIS							59
59.01 CARDIOLOGY							59.01
59.02 PULMONARY							59.02
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC							60
60.01 DIABETES EDUCATION							60.01
60.02 GEROPSYCH OUTPATIENT							60.02
61 EMERGENCY							61
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 (16-0117) [ ] 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							
37 OPERATING ROOM		32696404			4963251		8111479 37
38 RECOVERY ROOM		1673007			428054		799169 38
39 DELIVERY ROOM & LABOR ROOM		1829666			18979		18979 39
40 ANESTHESIOLOGY		6131173			820455		1107722 40
41 RADIOLOGY-DIAGNOSTIC		23059291			2486225		7814515 41
42 RADIOLOGY-THERAPEUTIC		11969985			117414		5865724 42
44 LABORATORY		9552224			3057750		166739 44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
47 BLOOD STORING, PROCESSING & T		1192902			445765		265603 47
48 INTRAVENOUS THERAPY		2800582			5915		173717 48
49 RESPIRATORY THERAPY		2081612			1112181		46497 49
50 PHYSICAL THERAPY		5044009			633828		234 50
51 OCCUPATIONAL THERAPY		1385221			175103		175103 51
52 SPEECH PATHOLOGY		380692			80985		3382 52
54 ELECTROENCEPHALOGRAPHY		907871			76930		239158 54
55 MEDICAL SUPPLIES CHARGED TO P		11685318			5541966		800238 55
55.01 IMPLANTABLE SUPPLIES CHGD TO		1948516			231115		649117 55.01
56 DRUGS CHARGED TO PATIENTS		12513743			4141218		1519971 56
59 RENAL DIALYSIS		282034			153900		153900 59
59.01 CARDIOLOGY		2670574			1036978		474277 59.01
59.02 PULMONARY		1168852			554689		67976 59.02
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC		567780			151973		309778 60
60.01 DIABETES EDUCATION		232167					232167 60.01
60.02 GEROPSYCH OUTPATIENT							60.02
61 EMERGENCY		7522096			976885		1235954 61
62 OBSERVATION BEDS (NON-DISTINC		1182926			105682		294660 62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
101 TOTAL		140478645			27317241		29945910 101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [XX] HOSPITAL (16-0117) [ ] 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 8.01	OUTPATIENT PROGRAM CHARGES 8.02	OUTPATIENT PROGRAM PASS THROUGH COSTS 9	OUTPATIENT PROGRAM PASS THROUGH COSTS 9.01	OUTPATIENT PROGRAM PASS THROUGH COSTS 9.02
ANCILLARY SERVICE COST CENTERS					
37 OPERATING ROOM					37
38 RECOVERY ROOM					38
39 DELIVERY ROOM & LABOR ROOM					39
40 ANESTHESIOLOGY					40
41 RADIOLOGY-DIAGNOSTIC					41
42 RADIOLOGY-THERAPEUTIC					42
44 LABORATORY					44
46.30 BLOOD CLOTTING FACTORS ADMIN					46.30
47 BLOOD STORING, PROCESSING & T					47
48 INTRAVENOUS THERAPY					48
49 RESPIRATORY THERAPY					49
50 PHYSICAL THERAPY					50
51 OCCUPATIONAL THERAPY					51
52 SPEECH PATHOLOGY					52
54 ELECTROENCEPHALOGRAPHY					54
55 MEDICAL SUPPLIES CHARGED TO P					55
55.01 IMPLANTABLE SUPPLIES CHGD TO					55.01
56 DRUGS CHARGED TO PATIENTS					56
59 RENAL DIALYSIS					59
59.01 CARDIOLOGY					59.01
59.02 PULMONARY					59.02
OUTPATIENT SERVICE COST CENTERS					
60 CLINIC					60
60.01 DIABETES EDUCATION					60.01
60.02 GEROPSYCH OUTPATIENT					60.02
61 EMERGENCY					61
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 MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D  
 PARTS V & VI

CHECK [ ] TITLE V - O/P [XX] HOSPITAL (16-0117) [ ] 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						
37 OPERATING ROOM	.258285	.258285	.258285			37
38 RECOVERY ROOM	.794885	.794885	.794885			38
39 DELIVERY ROOM & LABOR ROOM	.484183	.484183	.484183			39
40 ANESTHESIOLOGY	.106608	.106608	.106608			40
41 RADIOLOGY-DIAGNOSTIC	.231253	.231253	.231253			41
42 RADIOLOGY-THERAPEUTIC	.196346	.196346	.196346			42
44 LABORATORY	.367823	.367823	.367823			44
46.30 BLOOD CLOTTING FACTORS ADMIN CO						46.30
47 BLOOD STORING, PROCESSING & TRA	.454613	.454613	.454613			47
48 INTRAVENOUS THERAPY	.281849	.281849	.281849			48
49 RESPIRATORY THERAPY	.363562	.363562	.363562			49
50 PHYSICAL THERAPY	.654444	.654444	.654444			50
51 OCCUPATIONAL THERAPY	.451573	.451573	.451573			51
52 SPEECH PATHOLOGY	.395094	.395094	.395094			52
54 ELECTROENCEPHALOGRAPHY	.258701	.258701	.258701			54
55 MEDICAL SUPPLIES CHARGED TO PAT	.378541	.378541	.378541			55
55.01 IMPLANTABLE SUPPLIES CHGD TO PA	.981790	.981790	.981790			55.01
56 DRUGS CHARGED TO PATIENTS	.324328	.324328	.324328			56
59 RENAL DIALYSIS	1.220442	1.220442	1.220442			59
59.01 CARDIOLOGY	.269620	.269620	.269620			59.01
59.02 PULMONARY	.159800	.159800	.159800			59.02
OUTPATIENT SERVICE COST CENTERS						
60 CLINIC	.263433	.263433	.263433			60
60.01 DIABETES EDUCATION	1.933018	1.933018	1.933018			60.01
60.02 GEROPSYCH OUTPATIENT						60.02
61 EMERGENCY	.456369	.456369	.456369			61
62 OBSERVATION BEDS (NON-DISTINCT	.723082	.723082	.723082			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
65.04 AMBULANCE SERVICES (5TH PERIOD)						65.04
101 SUBTOTAL						101
102 CRNA CHARGES						102
103 LESS PBP CLINIC LAB SERV-PGM ONLY CHRGS						103
104 NET CHARGES						104

PART VI - VACCINE COST APPORTIONMENT

1 DRUGS CHARGED TO PATIENTS - RATIO OF COST TO CHARGES	1	1
2 PROGRAM VACCINE CHARGES	324328	2
2.01 PROGRAM VACCINE CHARGES	655	2.01
3 PROGRAM COSTS	212	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 (16-0117) [ ] 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 OTHER DIAGNOSTIC
	(SEE INSTRU.)	(SEE INSTRU.)	(SEE INSTRU.)	(SEE INSTRU.)	(SEE INSTRU.)	6	7	8
37 ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM		8111479						37
38 RECOVERY ROOM		799169						38
39 DELIVERY ROOM & LABOR ROOM								39
40 ANESTHESIOLOGY		1107722						40
41 RADIOLOGY-DIAGNOSTIC		7814515						41
42 RADIOLOGY-THERAPEUTIC		5865724						42
44 LABORATORY		166739						44
46.30 BLOOD CLOTTING FACTORS ADMIN C								46.30
47 BLOOD STORING, PROCESSING & TR		265603						47
48 INTRAVENOUS THERAPY		173717						48
49 RESPIRATORY THERAPY		46497						49
50 PHYSICAL THERAPY		234						50
51 OCCUPATIONAL THERAPY								51
52 SPEECH PATHOLOGY		3382						52
54 ELECTROENCEPHALOGRAPHY		239158						54
55 MEDICAL SUPPLIES CHARGED TO PA		800238						55
55.01 IMPLANTABLE SUPPLIES CHGD TO P		649117						55.01
56 DRUGS CHARGED TO PATIENTS		1519971						56
59 RENAL DIALYSIS								59
59.01 CARDIOLOGY		474277						59.01
59.02 PULMONARY		67976						59.02
60 OUTPATIENT SERVICE COST CENTERS								
60 CLINIC		309778						60
60.01 DIABETES EDUCATION								60.01
60.02 GEROPSYCH OUTPATIENT								60.02
61 EMERGENCY		1235954						61
62 OBSERVATION BEDS (NON-DISTINCT		294660						62
63.50 RHC								63.50
63.60 FQHC								63.60
65.01 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
65.04 AMBULANCE SERVICES (5TH PERIOD								65.04
101 SUBTOTAL		29945910						101
102 CRNA CHARGES								102
103 PBP CLINIC LAB								103
104 NET CHARGES		29945910						104

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D  
 PARTS V & VI

CHECK [ ] TITLE V - O/P [XX] HOSPITAL (16-0117) [ ] SNF  
 APPLICABLE [XX] TITLE XVIII-PT B [ ] SUB I [ ] NF  
 BOXES [ ] TITLE XIX - O/P [ ] SUB II [ ] S/B-SNF  
 [ ] SUB III [ ] S/B-NF  
 [ ] SUB IV [ ] ICF/MR

COST CENTER DESCRIPTION	PROGRAM COST				HOSPITAL	HOSPITAL	
	ALL OTHER (COLS 1x5) 9	PPS SERVICES (COLUMNS 1.01x5.01) 9.01	ALL OTHER (COLUMNS 1.01x5.02) 9.02	PPS SERVICES (COLUMNS 1.01x5.03) 9.03	PPS SERVICES (COLUMNS 1.01x5.04) 9.04	I/P PART B CHARGES (SEE INSTRU.) 10	I/P PART B COST (COLUMNS 1.02x10) 11
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM		2095073					37
38 RECOVERY ROOM		635247					38
39 DELIVERY ROOM & LABOR ROOM							39
40 ANESTHESIOLOGY		118092					40
41 RADIOLOGY-DIAGNOSTIC		1807130					41
42 RADIOLOGY-THERAPEUTIC		1151711					42
44 LABORATORY		61330					44
46.30 BLOOD CLOTTING FACTORS ADMIN CO							46.30
47 BLOOD STORING, PROCESSING & TRA		120747					47
48 INTRAVENOUS THERAPY		48962					48
49 RESPIRATORY THERAPY		16905					49
50 PHYSICAL THERAPY		153					50
51 OCCUPATIONAL THERAPY							51
52 SPEECH PATHOLOGY		1336					52
54 ELECTROENCEPHALOGRAPHY		61870					54
55 MEDICAL SUPPLIES CHARGED TO PAT		302923					55
55.01 IMPLANTABLE SUPPLIES CHGD TO PA		637297					55.01
56 DRUGS CHARGED TO PATIENTS		492969					56
59 RENAL DIALYSIS							59
59.01 CARDIOLOGY		127875					59.01
59.02 PULMONARY		10863					59.02
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC		81606					60
60.01 DIABETES EDUCATION							60.01
60.02 GEROPSYCH OUTPATIENT							60.02
61 EMERGENCY		564051					61
62 OBSERVATION BEDS (NON-DISTINCT		213063					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
65.04 AMBULANCE SERVICES (5TH PERIOD)							65.04
101 SUBTOTAL		8549203					101
102 CRNA CHARGES							102
103 LESS PBP CLINIC LAB SERV-PGM ONLY CHRGS							103
104 NET CHARGES		8549203					104

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D  
 PART II

CHECK [ ] TITLE V [ ] HOSPITAL [ ] SUB III [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [XX] SUB I (16-S117) [ ] SUB IV [ ] TEFRA  
 BOXES [ ] TITLE XIX [ ] SUB II

COST CENTER DESCRIPTION	OLD CAPITAL	NEW CAPITAL	TOTAL CHARGES	INPATIENT PROGRAM CHARGES	----- OLD CAPITAL -----		----- NEW CAPITAL -----	
	RELATED COST	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								
37 OPERATING ROOM		757982	32696404	5394			.023182	125 37
38 RECOVERY ROOM		122134	1673007	1108			.073003	81 38
39 DELIVERY ROOM & LABOR ROOM		60288	1829666				.032950	39
40 ANESTHESIOLOGY		132378	6131173	1744			.021591	38 40
41 RADIOLOGY-DIAGNOSTIC		1197279	23059291	75642			.051922	3927 41
42 RADIOLOGY-THERAPEUTIC		505292	11969985				.042213	42
44 LABORATORY		69864	9552224	125810			.007314	920 44
46.30 BLOOD CLOTTING FACTORS ADMIN								46.30
47 BLOOD STORING, PROCESSING & T		17385	1192902				.014574	47
48 INTRAVENOUS THERAPY		57593	2800582	72			.020565	1 48
49 RESPIRATORY THERAPY		59336	2081612	15311			.028505	436 49
50 PHYSICAL THERAPY		131019	5044009	36231			.025975	941 50
51 OCCUPATIONAL THERAPY		44794	1385221	22527			.032337	728 51
52 SPEECH PATHOLOGY		2378	380692	7086			.006247	44 52
54 ELECTROENCEPHALOGRAPHY		15308	907871	3462			.016861	58 54
55 MEDICAL SUPPLIES CHARGED TO P		47793	11685318	42202			.004090	173 55
55.01 IMPLANTABLE SUPPLIES CHGD TO		26214	1948516				.013453	55.01
56 DRUGS CHARGED TO PATIENTS		67536	12513743	142990			.005397	772 56
59 RENAL DIALYSIS		13633	282034	8275			.048338	400 59
59.01 CARDIOLOGY		50763	2670574	12966			.019008	246 59.01
59.02 PULMONARY		7666	1168852	10680			.006559	70 59.02
OUTPATIENT SERVICE COST CENTERS								
60 CLINIC		2606	567780	374			.004590	2 60
60.01 DIABETES EDUCATION		48046	232167				.206946	60.01
60.02 GEROPSYCH OUTPATIENT								60.02
61 EMERGENCY		176431	7522096	16217			.023455	380 61
62 OBSERVATION BEDS (NON-DISTINC		60091	1182926				.050799	62
63.50 RHC								63.50
63.60 FQHC								63.60
OTHER REIMBURSABLE COST CENTERS								
101 TOTAL		3673809	140478645	528091				9342 101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [ ] HOSPITAL [ ] SUB IV [ ] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [XX] SUB I (16-S117) [ ] 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	NONPHYSICIAN ANESTHETIST	MEDICAL EDUCATION				
	COST 1	COST 1.01	COST 2				
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM				2.01	2.02	2.03	37
38 RECOVERY ROOM							38
39 DELIVERY ROOM & LABOR ROOM							39
40 ANESTHESIOLOGY							40
41 RADIOLOGY-DIAGNOSTIC							41
42 RADIOLOGY-THERAPEUTIC							42
44 LABORATORY							44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
47 BLOOD STORING, PROCESSING & T							47
48 INTRAVENOUS THERAPY							48
49 RESPIRATORY THERAPY							49
50 PHYSICAL THERAPY							50
51 OCCUPATIONAL THERAPY							51
52 SPEECH PATHOLOGY							52
54 ELECTROENCEPHALOGRAPHY							54
55 MEDICAL SUPPLIES CHARGED TO P							55
55.01 IMPLANTABLE SUPPLIES CHGD TO							55.01
56 DRUGS CHARGED TO PATIENTS							56
59 RENAL DIALYSIS							59
59.01 CARDIOLOGY							59.01
59.02 PULMONARY							59.02
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC							60
60.01 DIABETES EDUCATION							60.01
60.02 GEROPSYCH OUTPATIENT							60.02
61 EMERGENCY							61
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 [ ] HOSPITAL [ ] SUB IV [ ] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [XX] SUB I (16-S117) [ ] 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							
37 OPERATING ROOM		32696404			5394		37
38 RECOVERY ROOM		1673007			1108		38
39 DELIVERY ROOM & LABOR ROOM		1829666					39
40 ANESTHESIOLOGY		6131173			1744		40
41 RADIOLOGY-DIAGNOSTIC		23059291			75642		41
42 RADIOLOGY-THERAPEUTIC		11969985					42
44 LABORATORY		9552224			125810		44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
47 BLOOD STORING, PROCESSING & T		1192902					47
48 INTRAVENOUS THERAPY		2800582			72		48
49 RESPIRATORY THERAPY		2081612			15311		49
50 PHYSICAL THERAPY		5044009			36231		50
51 OCCUPATIONAL THERAPY		1385221			22527		51
52 SPEECH PATHOLOGY		380692			7086		52
54 ELECTROENCEPHALOGRAPHY		907871			3462		54
55 MEDICAL SUPPLIES CHARGED TO P		11685318			42202		55
55.01 IMPLANTABLE SUPPLIES CHGD TO		1948516					55.01
56 DRUGS CHARGED TO PATIENTS		12513743			142990		56
59 RENAL DIALYSIS		282034			8275		59
59.01 CARDIOLOGY		2670574			12966		59.01
59.02 PULMONARY		1168852			10680		59.02
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC		567780			374		60
60.01 DIABETES EDUCATION		232167					60.01
60.02 GEROPSYCH OUTPATIENT							60.02
61 EMERGENCY		7522096			16217		61
62 OBSERVATION BEDS (NON-DISTINC		1182926					62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
101 TOTAL		140478645			528091		101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [ ] HOSPITAL [ ] SUB IV [ ] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [XX] SUB I (16-S117) [ ] SNF [ ] TEFRA  
 BOXES [ ] TITLE XIX [ ] SUB II [ ] NF  
 [ ] SUB III [ ] ICF/MR

COST CENTER DESCRIPTION	OUTPATIENT PROGRAM CHARGES 8.01	OUTPATIENT PROGRAM CHARGES 8.02	OUTPATIENT PROGRAM PASS THROUGH COSTS 9	OUTPATIENT PROGRAM PASS THROUGH COSTS 9.01	OUTPATIENT PROGRAM PASS THROUGH COSTS 9.02
ANCILLARY SERVICE COST CENTERS					
37 OPERATING ROOM					37
38 RECOVERY ROOM					38
39 DELIVERY ROOM & LABOR ROOM					39
40 ANESTHESIOLOGY					40
41 RADIOLOGY-DIAGNOSTIC					41
42 RADIOLOGY-THERAPEUTIC					42
44 LABORATORY					44
46.30 BLOOD CLOTTING FACTORS ADMIN					46.30
47 BLOOD STORING, PROCESSING & T					47
48 INTRAVENOUS THERAPY					48
49 RESPIRATORY THERAPY					49
50 PHYSICAL THERAPY					50
51 OCCUPATIONAL THERAPY					51
52 SPEECH PATHOLOGY					52
54 ELECTROENCEPHALOGRAPHY					54
55 MEDICAL SUPPLIES CHARGED TO P					55
55.01 IMPLANTABLE SUPPLIES CHGD TO					55.01
56 DRUGS CHARGED TO PATIENTS					56
59 RENAL DIALYSIS					59
59.01 CARDIOLOGY					59.01
59.02 PULMONARY					59.02
OUTPATIENT SERVICE COST CENTERS					
60 CLINIC					60
60.01 DIABETES EDUCATION					60.01
60.02 GEROPSYCH OUTPATIENT					60.02
61 EMERGENCY					61
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 CAPITAL COSTS

WORKSHEET D  
 PART II

CHECK [ ] TITLE V [ ] HOSPITAL [ ] SUB III [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] SUB I [ ] SUB IV [ ] TEFRA  
 BOXES [ ] TITLE XIX [XX] SUB II (16-T117)

COST CENTER DESCRIPTION	OLD CAPITAL	NEW CAPITAL	TOTAL CHARGES	INPATIENT PROGRAM CHARGES	----- OLD CAPITAL -----		----- NEW CAPITAL -----	
	RELATED COST	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								
37 OPERATING ROOM		757982	32696404	30148			.023182	699 37
38 RECOVERY ROOM		122134	1673007	620			.073003	45 38
39 DELIVERY ROOM & LABOR ROOM		60288	1829666				.032950	39
40 ANESTHESIOLOGY		132378	6131173	2869			.021591	62 40
41 RADIOLOGY-DIAGNOSTIC		1197279	23059291	98590			.051922	5119 41
42 RADIOLOGY-THERAPEUTIC		505292	11969985				.042213	42
44 LABORATORY		69864	9552224	126274			.007314	924 44
46.30 BLOOD CLOTTING FACTORS ADMIN								46.30
47 BLOOD STORING, PROCESSING & T		17385	1192902	13030			.014574	190 47
48 INTRAVENOUS THERAPY		57593	2800582				.020565	48
49 RESPIRATORY THERAPY		59336	2081612	81323			.028505	2318 49
50 PHYSICAL THERAPY		131019	5044009	320012			.025975	8312 50
51 OCCUPATIONAL THERAPY		44794	1385221	338142			.032337	10934 51
52 SPEECH PATHOLOGY		2378	380692	84517			.006247	528 52
54 ELECTROENCEPHALOGRAPHY		15308	907871	11413			.016861	192 54
55 MEDICAL SUPPLIES CHARGED TO P		47793	11685318	125292			.004090	512 55
55.01 IMPLANTABLE SUPPLIES CHGD TO		26214	1948516				.013453	55.01
56 DRUGS CHARGED TO PATIENTS		67536	12513743	256071			.005397	1382 56
59 RENAL DIALYSIS		13633	282034	17550			.048338	848 59
59.01 CARDIOLOGY		50763	2670574	39384			.019008	749 59.01
59.02 PULMONARY		7666	1168852	50710			.006559	333 59.02
OUTPATIENT SERVICE COST CENTERS								
60 CLINIC		2606	567780	5523			.004590	25 60
60.01 DIABETES EDUCATION		48046	232167				.206946	60.01
60.02 GEROPSYCH OUTPATIENT								60.02
61 EMERGENCY		176431	7522096	1771			.023455	42 61
62 OBSERVATION BEDS (NON-DISTINC		60091	1182926				.050799	62
63.50 RHC								63.50
63.60 FQHC								63.60
OTHER REIMBURSABLE COST CENTERS								
101 TOTAL		3673809	140478645	1603239				33214 101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [ ] HOSPITAL [ ] SUB IV [ ] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] SUB I [ ] SNF [ ] TEFRA  
 BOXES [ ] TITLE XIX [XX] SUB II (16-T117) [ ] 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							
37 OPERATING ROOM							37
38 RECOVERY ROOM							38
39 DELIVERY ROOM & LABOR ROOM							39
40 ANESTHESIOLOGY							40
41 RADIOLOGY-DIAGNOSTIC							41
42 RADIOLOGY-THERAPEUTIC							42
44 LABORATORY							44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
47 BLOOD STORING, PROCESSING & T							47
48 INTRAVENOUS THERAPY							48
49 RESPIRATORY THERAPY							49
50 PHYSICAL THERAPY							50
51 OCCUPATIONAL THERAPY							51
52 SPEECH PATHOLOGY							52
54 ELECTROENCEPHALOGRAPHY							54
55 MEDICAL SUPPLIES CHARGED TO P							55
55.01 IMPLANTABLE SUPPLIES CHGD TO							55.01
56 DRUGS CHARGED TO PATIENTS							56
59 RENAL DIALYSIS							59
59.01 CARDIOLOGY							59.01
59.02 PULMONARY							59.02
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC							60
60.01 DIABETES EDUCATION							60.01
60.02 GEROPSYCH OUTPATIENT							60.02
61 EMERGENCY							61
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 [ ] HOSPITAL [ ] SUB IV [ ] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] SUB I [ ] SNF [ ] TEFRA  
 BOXES [ ] TITLE XIX [XX] SUB II (16-T117) [ ] 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	CHARGES
	3.01	4	5	5.01	6	7	8
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM		32696404			30148		37
38 RECOVERY ROOM		1673007			620		38
39 DELIVERY ROOM & LABOR ROOM		1829666					39
40 ANESTHESIOLOGY		6131173			2869		40
41 RADIOLOGY-DIAGNOSTIC		23059291			98590		41
42 RADIOLOGY-THERAPEUTIC		11969985					42
44 LABORATORY		9552224			126274		44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
47 BLOOD STORING, PROCESSING & T		1192902			13030		47
48 INTRAVENOUS THERAPY		2800582					48
49 RESPIRATORY THERAPY		2081612			81323		49
50 PHYSICAL THERAPY		5044009			320012		50
51 OCCUPATIONAL THERAPY		1385221			338142		51
52 SPEECH PATHOLOGY		380692			84517		52
54 ELECTROENCEPHALOGRAPHY		907871			11413		54
55 MEDICAL SUPPLIES CHARGED TO P		11685318			125292		55
55.01 IMPLANTABLE SUPPLIES CHGD TO		1948516					55.01
56 DRUGS CHARGED TO PATIENTS		12513743			256071		56
59 RENAL DIALYSIS		282034			17550		59
59.01 CARDIOLOGY		2670574			39384		59.01
59.02 PULMONARY		1168852			50710		59.02
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC		567780			5523		60
60.01 DIABETES EDUCATION		232167					60.01
60.02 GEROPSYCH OUTPATIENT							60.02
61 EMERGENCY		7522096			1771		61
62 OBSERVATION BEDS (NON-DISTINC		1182926					62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
101 TOTAL		140478645			1603239		101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK	[ ]	TITLE V	[ ]	HOSPITAL	[ ]	SUB IV	[ ]	PPS
APPLICABLE	[XX]	TITLE XVIII-PT A	[ ]	SUB I	[ ]	SNF	[ ]	TEFRA
BOXES	[ ]	TITLE XIX	[XX]	SUB II (16-T117)	[ ]	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
	8.01	8.02	9	9.01	9.02
ANCILLARY SERVICE COST CENTERS					
37 OPERATING ROOM					37
38 RECOVERY ROOM					38
39 DELIVERY ROOM & LABOR ROOM					39
40 ANESTHESIOLOGY					40
41 RADIOLOGY-DIAGNOSTIC					41
42 RADIOLOGY-THERAPEUTIC					42
44 LABORATORY					44
46.30 BLOOD CLOTTING FACTORS ADMIN					46.30
47 BLOOD STORING, PROCESSING & T					47
48 INTRAVENOUS THERAPY					48
49 RESPIRATORY THERAPY					49
50 PHYSICAL THERAPY					50
51 OCCUPATIONAL THERAPY					51
52 SPEECH PATHOLOGY					52
54 ELECTROENCEPHALOGRAPHY					54
55 MEDICAL SUPPLIES CHARGED TO P					55
55.01 IMPLANTABLE SUPPLIES CHGD TO					55.01
56 DRUGS CHARGED TO PATIENTS					56
59 RENAL DIALYSIS					59
59.01 CARDIOLOGY					59.01
59.02 PULMONARY					59.02
OUTPATIENT SERVICE COST CENTERS					
60 CLINIC					60
60.01 DIABETES EDUCATION					60.01
60.02 GEROPSYCH OUTPATIENT					60.02
61 EMERGENCY					61
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 [ ] HOSPITAL [ ] SUB IV [ ] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] SUB I [XX] SNF (16-5129) [ ] 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							
37 OPERATING ROOM							37
38 RECOVERY ROOM							38
39 DELIVERY ROOM & LABOR ROOM							39
40 ANESTHESIOLOGY							40
41 RADIOLOGY-DIAGNOSTIC							41
42 RADIOLOGY-THERAPEUTIC							42
44 LABORATORY							44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
47 BLOOD STORING, PROCESSING & T							47
48 INTRAVENOUS THERAPY							48
49 RESPIRATORY THERAPY							49
50 PHYSICAL THERAPY							50
51 OCCUPATIONAL THERAPY							51
52 SPEECH PATHOLOGY							52
54 ELECTROENCEPHALOGRAPHY							54
55 MEDICAL SUPPLIES CHARGED TO P							55
55.01 IMPLANTABLE SUPPLIES CHGD TO							55.01
56 DRUGS CHARGED TO PATIENTS							56
59 RENAL DIALYSIS							59
59.01 CARDIOLOGY							59.01
59.02 PULMONARY							59.02
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC							60
60.01 DIABETES EDUCATION							60.01
60.02 GEROPSYCH OUTPATIENT							60.02
61 EMERGENCY							61
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 [ ] HOSPITAL [ ] SUB IV [ ] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] SUB I [XX] SNF (16-5129) [ ] TEFRA  
 BOXES [ ] TITLE XIX [ ] SUB II [ ] NF [ ] ICF/MR  
 [ ] SUB III

COST CENTER DESCRIPTION	OUTPATIENT	TOTAL	RATIO OF	OUTPATIENT	INPATIENT	INPATIENT	OUTPATIENT
	PASS THROUGH		COST TO	RATIO OF	PROGRAM	PROGRAM	
	COSTS	CHARGES	CHARGES	TO CHARGES	CHARGES	PASS THROUGH	PROGRAM
	3.01	4	5	5.01	6	7	8
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM		32696404			11664		37
38 RECOVERY ROOM		1673007			1377		38
39 DELIVERY ROOM & LABOR ROOM		1829666					39
40 ANESTHESIOLOGY		6131173					40
41 RADIOLOGY-DIAGNOSTIC		23059291			54695		41
42 RADIOLOGY-THERAPEUTIC		11969985			788		42
44 LABORATORY		9552224			260533		44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
47 BLOOD STORING, PROCESSING & T		1192902			38229		47
48 INTRAVENOUS THERAPY		2800582					48
49 RESPIRATORY THERAPY		2081612			254893		49
50 PHYSICAL THERAPY		5044009			286072		50
51 OCCUPATIONAL THERAPY		1385221			142778		51
52 SPEECH PATHOLOGY		380692			27492		52
54 ELECTROENCEPHALOGRAPHY		907871			1154		54
55 MEDICAL SUPPLIES CHARGED TO P		11685318			438992		55
55.01 IMPLANTABLE SUPPLIES CHGD TO		1948516					55.01
56 DRUGS CHARGED TO PATIENTS		12513743			770576		56
59 RENAL DIALYSIS		282034			3100		59
59.01 CARDIOLOGY		2670574			24009		59.01
59.02 PULMONARY		1168852			112014		59.02
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC		567780			28314		60
60.01 DIABETES EDUCATION		232167					60.01
60.02 GEROPSYCH OUTPATIENT							60.02
61 EMERGENCY		7522096					61
62 OBSERVATION BEDS (NON-DISTINC		1182926					62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
101 TOTAL		140478645			2456680		101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK	[ ]	TITLE V	[ ]	HOSPITAL	[ ]	SUB IV	[ ]	PPS
APPLICABLE	[XX]	TITLE XVIII-PT A	[ ]	SUB I	[XX]	SNF (16-5129)	[ ]	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
	8.01	8.02	9	9.01	9.02
ANCILLARY SERVICE COST CENTERS					
37 OPERATING ROOM					37
38 RECOVERY ROOM					38
39 DELIVERY ROOM & LABOR ROOM					39
40 ANESTHESIOLOGY					40
41 RADIOLOGY-DIAGNOSTIC					41
42 RADIOLOGY-THERAPEUTIC					42
44 LABORATORY					44
46.30 BLOOD CLOTTING FACTORS ADMIN					46.30
47 BLOOD STORING, PROCESSING & T					47
48 INTRAVENOUS THERAPY					48
49 RESPIRATORY THERAPY					49
50 PHYSICAL THERAPY					50
51 OCCUPATIONAL THERAPY					51
52 SPEECH PATHOLOGY					52
54 ELECTROENCEPHALOGRAPHY					54
55 MEDICAL SUPPLIES CHARGED TO P					55
55.01 IMPLANTABLE SUPPLIES CHGD TO					55.01
56 DRUGS CHARGED TO PATIENTS					56
59 RENAL DIALYSIS					59
59.01 CARDIOLOGY					59.01
59.02 PULMONARY					59.02
OUTPATIENT SERVICE COST CENTERS					
60 CLINIC					60
60.01 DIABETES EDUCATION					60.01
60.02 GEROPSYCH OUTPATIENT					60.02
61 EMERGENCY					61
62 OBSERVATION BEDS (NON-DISTINC					62
63.50 RHC					63.50
63.60 FQHC					63.60
OTHER REIMBURSABLE COST CENTERS					
101 TOTAL					101

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 (PPS) (16-0117)	SUB I (PPS) (16-S117)	SUB II (PPS) (16-T117)	SUB III	SUB IV	SNF (PPS) (16-5129)	
INPATIENT DAYS	1	1	1	1	1	1	
1 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS EXCLUDING NEWBORN)	15632	1654	2001			3618	1
2 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING BED AND NEWBORN DAYS)	15632	1654	2001			3618	2
3 PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)							3
4 SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	15632	1654	2001			3618	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)	8797	1455	1479			3223	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 (PPS) (16-0117)	SUB I (PPS) (16-S117)	SUB II (PPS) (16-T117)	SUB III	SUB IV	SNF (PPS) (16-5129)	
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	9202199	1469079	1807615			1615774	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	9202199	1469079	1807615			1615774	27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT							
28 GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)	10493089	2340559	1740870			1594350	28
29 PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)							29
30 SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	10493089	2340559	1740870			1594350	30
31 GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	.876977	.627662	1.038340			1.013437	31
32 AVERAGE PRIVATE ROOM PER DIEM CHARGE							32
33 AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	671.26	1415.09	870.00			440.67	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	9202199	1469079	1807615			1615774	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 (PPS) (16-0117)	SUB I (PPS) (16-S117)	SUB II (PPS) (16-T117)	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	588.68	888.20	903.36			38
39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	5178618	1292331	1336069			39
40 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM						40
41 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	5178618	1292331	1336069			41
	TOTAL I/P COST 1	TOTAL I/P DAYS 2	AVERAGE PER DIEM 3	PROGRAM DAYS 4	PROGRAM COST 5	
42 NURSERY (TITLES V AND XIX ONLY)						42
43 INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS						
44 INTENSIVE CARE UNIT	1924193	1631	1179.76	1028	1212793	43
45 CORONARY CARE UNIT						44
46 BURN INTENSIVE CARE UNIT						45
47 SURGICAL INTENSIVE CARE UNIT						46
47 OTHER SPECIAL CARE (SPECIFY)						47
	HOSPITAL (PPS) (16-0117)	SUB I (PPS) (16-S117)	SUB II (PPS) (16-T117)	SUB III	SUB IV	
48 PROGRAM INPATIENT ANCILLARY SERVICE COST	9387546	194636	684685			48
49 TOTAL PROGRAM INPATIENT COSTS	15778957	1486967	2020754			49
	PASS THROUGH COST ADJUSTMENTS					
50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES	452499	75442	74645			50
51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES	491201	9342	33214			51
52 TOTAL PROGRAM EXCLUDABLE COST	943700	84784	107859			52
53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS	14835257	1402183	1912895			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 (PPS) (16-0117)	SUB I (PPS) (16-S117)	SUB II (PPS) (16-T117)	SUB III	SUB IV	
TARGET AMOUNT AND LIMITATION COMPUTATION	1	1	1	1	1	
54 PROGRAM DISCHARGES						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. 16-0117 THE FINLEY HOSPITAL  
PERIOD FROM 01/01/2008 TO 12/31/2008

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

VERSION: 2009.01  
05/11/2009 11:29

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 (PPS) (16-5129) 1	
66 SNF/NF/ICF/MR ROUTINE SERVICE COST	1615774	66
67 ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM	446.59	67
68 PROGRAM ROUTINE SERVICE COST	1439360	68
69 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM		69
70 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COSTS	1439360	70
71 CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERV COSTS	95464	71
72 PER DIEM CAPITAL RELATED COSTS	26.39	72
73 PROGRAM CAPITAL RELATED COSTS	85055	73
74 INPATIENT ROUTINE SERVICE COST	1354305	74
75 AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS		75
76 TOTAL PGM ROUTINE SERVICE COSTS FOR COMPARISON TO COST LIMIT	1354305	76
77 INPATIENT ROUTINE SERVICE COST PER DIEM LIMITATION		77
78 INPATIENT ROUTINE SERVICE COST LIMITATION		78
79 REASONABLE INPATIENT ROUTINE SERVICE COSTS	1439360	79
80 PROGRAM INPATIENT ANCILLARY SERVICES	937353	80
81 UTILIZATION REVIEW--PHYSICIAN COMPENSATION		81
82 TOTAL PROGRAM INPATIENT OPERATING COSTS	2376713	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  
 (PPS) (PPS) (PPS)  
 (16-0117)(16-S117)(16-T117)  
 1 1 1 1 1

PART IV - COMPUTATION OF OBSERVATION BED COST

83 TOTAL OBSERVATION BEDS	1453	83
84 ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM	588.68	84
85 OBSERVATION BED COST	855352	85

COMPUTATION OF OBSERVATION BED PASS THROUGH COST - HOSPITAL

	COST 1	ROUTINE COST (FROM LINE 27) 2	COLUMN 1 DIVIDED BY COLUMN 2 3	TOTAL OBSERVATION BED COST (FROM LINE 85) 4	OBSERVATION BED PASS-THROUGH COST COL 3 TIMES COL 4 5	
86 OLD CAPITAL-RELATED COST		9202199		855352		86
87 NEW CAPITAL-RELATED COST	646481	9202199	.070253	855352	60091	87
88 NON PHYSICIAN ANESTHETIST		9202199		855352		88
89 MEDICAL EDUCATION		9202199		855352		89

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-4

[ ] TITLE V	[XX] HOSPITAL (16-0117)	[ ] SNF	[XX] PPS
[XX] TITLE XVIII-PT A	[ ] SUB I	[ ] NF	[ ] 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	
INPATIENT ROUTINE SERVICE COST CENTERS				
25 ADULTS & PEDIATRICS		6511940		25
26 INTENSIVE CARE UNIT		1442745		26
31 SUBPROVIDER I				31
31.01 SUBPROVIDER - REHAB				31.01
ANCILLARY SERVICE COST CENTERS				
37 OPERATING ROOM	.258285	4963251	1281933	37
38 RECOVERY ROOM	.794885	428054	340254	38
39 DELIVERY ROOM & LABOR ROOM	.484183	18979	9189	39
40 ANESTHESIOLOGY	.106608	820455	87467	40
41 RADIOLOGY-DIAGNOSTIC	.231253	2486225	574947	41
42 RADIOLOGY-THERAPEUTIC	.196346	117414	23054	42
44 LABORATORY	.367823	3057750	1124711	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO				46.30
47 BLOOD STORING, PROCESSING & TRA	.454613	445765	202651	47
48 INTRAVENOUS THERAPY	.281849	5915	1667	48
49 RESPIRATORY THERAPY	.363562	1112181	404347	49
50 PHYSICAL THERAPY	.654444	633828	414805	50
51 OCCUPATIONAL THERAPY	.451573	175103	79072	51
52 SPEECH PATHOLOGY	.395094	80985	31997	52
54 ELECTROENCEPHALOGRAPHY	.258701	76930	19902	54
55 MEDICAL SUPPLIES CHARGED TO PAT	.378541	5541966	2097861	55
55.01 IMPLANTABLE SUPPLIES CHGD TO PA	.981790	231115	226906	55.01
56 DRUGS CHARGED TO PATIENTS	.324328	4141218	1343113	56
59 RENAL DIALYSIS	1.220442	153900	187826	59
59.01 CARDIOLOGY	.269620	1036978	279590	59.01
59.02 PULMONARY	.159800	554689	88639	59.02
OUTPATIENT SERVICE COST CENTERS				
60 CLINIC	.263433	151973	40035	60
60.01 DIABETES EDUCATION	1.994961			60.01
60.02 GEROPSYCH OUTPATIENT				60.02
61 EMERGENCY	.461838	976885	451163	61
62 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS	.723082	105682	76417	62
63.50 RHC				63.50
63.60 FQHC				63.60
101 TOTAL		27317241	9387546	101
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				102
103 NET CHARGES		27317241		103

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-4

<input type="checkbox"/> TITLE V	<input type="checkbox"/> HOSPITAL	<input type="checkbox"/> SNF	<input checked="" type="checkbox"/> PPS
<input checked="" type="checkbox"/> TITLE XVIII-PT A	<input checked="" type="checkbox"/> SUB I (16-S117)	<input type="checkbox"/> NF	<input type="checkbox"/> TEFRA
<input type="checkbox"/> TITLE XIX	<input type="checkbox"/> SUB II	<input type="checkbox"/> S/B-SNF	<input type="checkbox"/> OTHER
	<input type="checkbox"/> SUB III	<input type="checkbox"/> S/B-NF	
	<input type="checkbox"/> SUB IV	<input type="checkbox"/> ICF/MR	

COST CENTER DESCRIPTION	RATIO OF COST	INPATIENT	INPATIENT	
	TO CHARGES	PROGRAM CHARGES	PROGRAM COSTS	
	1	2	3	
INPATIENT ROUTINE SERVICE COST CENTERS				
25 ADULTS & PEDIATRICS				25
26 INTENSIVE CARE UNIT				26
31 SUBPROVIDER I		2058055		31
31.01 SUBPROVIDER - REHAB				31.01
ANCILLARY SERVICE COST CENTERS				
37 OPERATING ROOM	.258285	5394	1393	37
38 RECOVERY ROOM	.794885	1108	881	38
39 DELIVERY ROOM & LABOR ROOM	.484183			39
40 ANESTHESIOLOGY	.106608	1744	186	40
41 RADIOLOGY-DIAGNOSTIC	.231253	75642	17492	41
42 RADIOLOGY-THERAPEUTIC	.196346			42
44 LABORATORY	.367823	125810	46276	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO				46.30
47 BLOOD STORING, PROCESSING & TRA	.454613			47
48 INTRAVENOUS THERAPY	.281849	72	20	48
49 RESPIRATORY THERAPY	.363562	15311	5566	49
50 PHYSICAL THERAPY	.654444	36231	23711	50
51 OCCUPATIONAL THERAPY	.451573	22527	10173	51
52 SPEECH PATHOLOGY	.395094	7086	2800	52
54 ELECTROENCEPHALOGRAPHY	.258701	3462	896	54
55 MEDICAL SUPPLIES CHARGED TO PAT	.378541	42202	15975	55
55.01 IMPLANTABLE SUPPLIES CHGD TO PA	.981790			55.01
56 DRUGS CHARGED TO PATIENTS	.324328	142990	46376	56
59 RENAL DIALYSIS	1.220442	8275	10099	59
59.01 CARDIOLOGY	.269620	12966	3496	59.01
59.02 PULMONARY	.159800	10680	1707	59.02
OUTPATIENT SERVICE COST CENTERS				
60 CLINIC	.263433	374	99	60
60.01 DIABETES EDUCATION	1.994961			60.01
60.02 GEROPSYCH OUTPATIENT				60.02
61 EMERGENCY	.461838	16217	7490	61
62 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS	.723082			62
63.50 RHC				63.50
63.60 FQHC				63.60
101 TOTAL		528091	194636	101
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				102
103 NET CHARGES		528091		103

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-4

[ ] TITLE V	[ ] HOSPITAL	[ ] SNF	[XX] PPS
[XX] TITLE XVIII-PT A	[ ] SUB I	[ ] NF	[ ] TEFRA
[ ] TITLE XIX	[XX] SUB II (16-T117)	[ ] 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	
INPATIENT ROUTINE SERVICE COST CENTERS				
25 ADULTS & PEDIATRICS				25
26 INTENSIVE CARE UNIT				26
31 SUBPROVIDER I				31
31.01 SUBPROVIDER - REHAB		1286555		31.01
ANCILLARY SERVICE COST CENTERS				
37 OPERATING ROOM	.258285	30148	7787	37
38 RECOVERY ROOM	.794885	620	493	38
39 DELIVERY ROOM & LABOR ROOM	.484183			39
40 ANESTHESIOLOGY	.106608	2869	306	40
41 RADIOLOGY-DIAGNOSTIC	.231253	98590	22799	41
42 RADIOLOGY-THERAPEUTIC	.196346			42
44 LABORATORY	.367823	126274	46446	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO				46.30
47 BLOOD STORING, PROCESSING & TRA	.454613	13030	5924	47
48 INTRAVENOUS THERAPY	.281849			48
49 RESPIRATORY THERAPY	.363562	81323	29566	49
50 PHYSICAL THERAPY	.654444	320012	209430	50
51 OCCUPATIONAL THERAPY	.451573	338142	152696	51
52 SPEECH PATHOLOGY	.395094	84517	33392	52
54 ELECTROENCEPHALOGRAPHY	.258701	11413	2953	54
55 MEDICAL SUPPLIES CHARGED TO PAT	.378541	125292	47428	55
55.01 IMPLANTABLE SUPPLIES CHGD TO PA	.981790			55.01
56 DRUGS CHARGED TO PATIENTS	.324328	256071	83051	56
59 RENAL DIALYSIS	1.220442	17550	21419	59
59.01 CARDIOLOGY	.269620	39384	10619	59.01
59.02 PULMONARY	.159800	50710	8103	59.02
OUTPATIENT SERVICE COST CENTERS				
60 CLINIC	.263433	5523	1455	60
60.01 DIABETES EDUCATION	1.994961			60.01
60.02 GEROPSYCH OUTPATIENT				60.02
61 EMERGENCY	.461838	1771	818	61
62 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS	.723082			62
63.50 RHC				63.50
63.60 FQHC				63.60
101 TOTAL		1603239	684685	101
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				102
103 NET CHARGES		1603239		103

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-4

<input type="checkbox"/> TITLE V	<input type="checkbox"/> HOSPITAL	<input checked="" type="checkbox"/> SNF (16-5129)	<input checked="" type="checkbox"/> PPS
<input checked="" type="checkbox"/> TITLE XVIII-PT A	<input type="checkbox"/> SUB I	<input type="checkbox"/> NF	<input type="checkbox"/> TEFRA
<input type="checkbox"/> TITLE XIX	<input type="checkbox"/> SUB II	<input type="checkbox"/> S/B-SNF	<input type="checkbox"/> OTHER
	<input type="checkbox"/> SUB III	<input type="checkbox"/> S/B-NF	
	<input type="checkbox"/> SUB IV	<input type="checkbox"/> ICF/MR	

COST CENTER DESCRIPTION	RATIO OF COST	INPATIENT	INPATIENT	
	TO CHARGES	PROGRAM CHARGES	PROGRAM COSTS	
	1	2	3	
INPATIENT ROUTINE SERVICE COST CENTERS				
25 ADULTS & PEDIATRICS				25
26 INTENSIVE CARE UNIT				26
31 SUBPROVIDER I				31
31.01 SUBPROVIDER - REHAB				31.01
ANCILLARY SERVICE COST CENTERS				
37 OPERATING ROOM	.258285	11664	3013	37
38 RECOVERY ROOM	.794885	1377	1095	38
39 DELIVERY ROOM & LABOR ROOM	.484183			39
40 ANESTHESIOLOGY	.106608			40
41 RADIOLOGY-DIAGNOSTIC	.231253	54695	12648	41
42 RADIOLOGY-THERAPEUTIC	.196346	788	155	42
44 LABORATORY	.367823	260533	95830	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO				46.30
47 BLOOD STORING, PROCESSING & TRA	.454613	38229	17379	47
48 INTRAVENOUS THERAPY	.281849			48
49 RESPIRATORY THERAPY	.363562	254893	92669	49
50 PHYSICAL THERAPY	.654444	286072	187218	50
51 OCCUPATIONAL THERAPY	.451573	142778	64475	51
52 SPEECH PATHOLOGY	.395094	27492	10862	52
54 ELECTROENCEPHALOGRAPHY	.258701	1154	299	54
55 MEDICAL SUPPLIES CHARGED TO PAT	.378541	438992	166176	55
55.01 IMPLANTABLE SUPPLIES CHGD TO PA	.981790			55.01
56 DRUGS CHARGED TO PATIENTS	.324328	770576	249919	56
59 RENAL DIALYSIS	1.220442	3100	3783	59
59.01 CARDIOLOGY	.269620	24009	6473	59.01
59.02 PULMONARY	.159800	112014	17900	59.02
OUTPATIENT SERVICE COST CENTERS				
60 CLINIC	.263433	28314	7459	60
60.01 DIABETES EDUCATION	1.933018			60.01
60.02 GEROPSYCH OUTPATIENT				60.02
61 EMERGENCY	.456369			61
62 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS	.723082			62
63.50 RHC				63.50
63.60 FQHC				63.60
101 TOTAL		2456680	937353	101
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				102
103 NET CHARGES		2456680		103

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
 PART A

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

DRG AMOUNT	HOSPITAL (16-0117)	SUB I	SUB II	SUB III	SUB IV	
1 OTHER THAN OUTLIER PAYMENTS OCCURRING BEFORE OCTOBER 1	10346748					1
1.01 OTHER THAN OUTLIER PAYMENTS OCCURRING ON OR AFTER OCTOBER 1 AND BEFORE JANUARY 1	3473283					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	54668					2.01
3 BED DAYS AVAILABLE DIVIDED BY NO. OF DAYS IN CR PERIOD	92.68					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
RES. IN INIT YRS						
3.17 SUM OF LINES 3.14 THROUGH 3.16 DIVIDED BY THE NUMBER OF THOSE LINES IN EXCESS OF ZERO	0.00					3.17

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
 PART A  
 (CONT)

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

	HOSPITAL (16-0117)	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	13874699					6
7						7
7.01						7.01
8	13874699					8
9	1161092					9
10						10
11						11
11.01						11.01
11.02						11.02
12						12
13						13
14						14
15						15
16	15035791					16
17	2880					17
18	15032911					18
19	1682757					19
20	5632					20
21	20781					21
21.01	14547					21.01
21.02						21.02
22	13359069					22

PROVIDER NO. 16-0117 THE FINLEY HOSPITAL  
PERIOD FROM 01/01/2008 TO 12/31/2008

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

VERSION: 2009.01  
05/11/2009 11:29

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
PART A  
(CONT)

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

	HOSPITAL (16-0117)	SUB I	SUB II	SUB III	SUB IV	
23	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION					23
24	OTHER ADJUSTMENTS					24
25	AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS					25
26	AMOUNT DUE PROVIDER	13359069				26
27	SEQUESTRATION ADJUSTMENT					27
28	INTERIM PAYMENTS	13360622				28
28.01	TENTATIVE SETTLEMENT (FOR FI USE ONLY)					28.01
29	BALANCE DUE PROVIDER (PROGRAM)	-1553				29
30	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-II, SECTION 115.2					30
	TO BE COMPLETED BY INTERMEDIARY					
50	OPERATING OUTLIER AMOUNT FROM WKST E, PART A, LINE 2.01					50
51	CAPITAL OUTLIER AMOUNT FROM WKST L, PART I, LINE 3.01					51
52	OPERATING OUTLIER RECONCILIATION AMOUNT (SEE INSTR.)					52
53	CAPITAL OUTLIER RECONCILIATION AMOUNT (SEE INSTRUCTIONS)					53
54	THE RATE USED TO CALCULATE THE TIME VALUE OF MONEY					54
55	TIME VALUE OF MONEY (SEE INSTRUCTIONS)					55
56	CAPITAL TIME VALUE OF MONEY (SEE INSTRUCTIONS)					56

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
 PART B

PART B - MEDICAL AND OTHER HEALTH SERVICES

	HOSPITAL (16-0117) 1	HOSPITAL (16-0117) 1.01	HOSPITAL (16-0117) 1.02	
1 MEDICAL AND OTHER SERVICES	212			1
1.01 MEDICAL AND OTHER SERVICES RENDERED ON OR AFTER AUGUST 1, 2000	8549203			1.01
1.02 PPS PAYMENTS RECEIVED INCLUDING OUTLIERS	8190922			1.02
1.03 1996 HOSPITAL SPECIFIC PAYMENT TO COST RATIO	0.800			1.03
1.04 LINE 1.01 TIMES LINE 1.03	6839362			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	212			5
COMPUTATION OF LESSER OF COST OR CHARGES REASONABLE CHARGES				
6 ANCILLARY SERVICE CHARGES	655			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	655			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	655			14
15 EXCESS OF CUSTOMARY CHGES OVER REASONABLE COST	443			15
16 EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES				16
17 LESSER OF COST OR CHARGES	212			17
17.01 TOTAL PPS PAYMENTS	8190922			17.01

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
 PART B

PART B - MEDICAL AND OTHER HEALTH SERVICES

	HOSPITAL (16-0117) 1	HOSPITAL (16-0117) 1.01	HOSPITAL (16-0117) 1.02
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
18 DEDUCTIBLES AND COINSURANCE			18
18.01 DEDUCTIBLES AND COINSURANCE RELATING TO LINE 17.01	2245909		18.01
19 SUBTOTAL	5945225		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	5945225		23
24 PRIMARY PAYER PAYMENTS	3352		24
25 SUBTOTAL	5941873		25
REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)			
26 COMPOSITE RATE ESRD			26
27 BAD DEBTS	32821		27
27.01 REDUCED REIMBURSABLE BAD DEBTS	22975		27.01
27.02 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)			27.02
28 SUBTOTAL	5964848		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	5964848		32
33 SEQUESTRATION ADJUSTMENT			33
34 INTERIM PAYMENTS	5944163		34
34.01 TENTATIVE SETTLEMENT (FOR FI USE ONLY)			34.01
35 BALANCE DUE PROVIDER/PROGRAM	20685		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 B

PART B - MEDICAL AND OTHER HEALTH SERVICES

	SUB I (16-S117)	SUB I (16-S117)	SUB I (16-S117)	
	1	1.01	1.02	
1 MEDICAL AND OTHER SERVICES				1
1.01 MEDICAL AND OTHER SERVICES RENDERED ON OR AFTER AUGUST 1, 2000				1.01
1.02 PPS PAYMENTS RECEIVED INCLUDING OUTLIERS				1.02
1.03 1996 HOSPITAL SPECIFIC PAYMENT TO COST RATIO				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				17.01

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
 PART B

PART B - MEDICAL AND OTHER HEALTH SERVICES

	SUB I (16-S117)	SUB I (16-S117)	SUB I (16-S117)
	1	1.01	1.02
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
18 DEDUCTIBLES AND COINSURANCE			18
18.01 DEDUCTIBLES AND COINSURANCE RELATING TO			18.01
LINE 17.01			
19 SUBTOTAL			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			23
24 PRIMARY PAYER PAYMENTS			24
25 SUBTOTAL			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			27.02
BENEFICIARIES (SEE INSTRUCTIONS)			
28 SUBTOTAL			28
29 RECOVERY OF EXCESS DEPRECIATION RESULTING			29
FROM PROVIDER TERMINATION OR A DECREASE IN			
PROGRAM UTILIZATION			
30 OTHER ADJUSTMENTS			30
30.99 OTHER ADJUSTMENTS (MSP-LCC RECONCILIATION			30.99
AMOUNT)			
31 AMOUNTS APPLICABLE TO PRIOR COST REPORTING			31
PERIODS RESULTING FROM DISPOSITION OF			
DEPRECIABLE ASSETS			
32 SUBTOTAL			32
33 SEQUESTRATION ADJUSTMENT			33
34 INTERIM PAYMENTS			34
34.01 TENTATIVE SETTLEMENT (FOR FI USE ONLY)			34.01
35 BALANCE DUE PROVIDER/PROGRAM			35
36 PROTESTED AMOUNTS (NONALLOWABLE COST			36
REPORT ITEMS) IN ACCORDANCE WITH CMS PUB			
15-II, SECTION 115.2			

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
 PART B

PART B - MEDICAL AND OTHER HEALTH SERVICES

	SUB II (16-T117)	SUB II (16-T117)	SUB II (16-T117)	
	1	1.01	1.02	
1 MEDICAL AND OTHER SERVICES				1
1.01 MEDICAL AND OTHER SERVICES RENDERED ON OR AFTER AUGUST 1, 2000				1.01
1.02 PPS PAYMENTS RECEIVED INCLUDING OUTLIERS				1.02
1.03 1996 HOSPITAL SPECIFIC PAYMENT TO COST RATIO				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				17.01

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
 PART B

PART B - MEDICAL AND OTHER HEALTH SERVICES

	SUB II (16-T117) 1	SUB II (16-T117) 1.01	SUB II (16-T117) 1.02	
COMPUTATION OF REIMBURSEMENT SETTLEMENT				
18				18
18.01				18.01
				18.01
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
27.01				27.01
27.02				27.02
28				28
29				29
30				30
30.99				30.99
31				31
32				32
33				33
34				34
34.01				34.01
35				35
36				36

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
 PART B

PART B - MEDICAL AND OTHER HEALTH SERVICES

	SNF (16-5129)	SNF (16-5129)	SNF (16-5129)	
	1	1.01	1.02	
1 MEDICAL AND OTHER SERVICES				1
1.01 MEDICAL AND OTHER SERVICES RENDERED ON OR AFTER AUGUST 1, 2000				1.01
1.02 PPS PAYMENTS RECEIVED INCLUDING OUTLIERS				1.02
1.03 1996 HOSPITAL SPECIFIC PAYMENT TO COST RATIO				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				17.01

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
 PART B

PART B - MEDICAL AND OTHER HEALTH SERVICES

	SNF (16-5129)	SNF (16-5129)	SNF (16-5129)
	1	1.01	1.02
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
18 DEDUCTIBLES AND COINSURANCE			18
18.01 DEDUCTIBLES AND COINSURANCE RELATING TO			18.01
LINE 17.01			
19 SUBTOTAL			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			23
24 PRIMARY PAYER PAYMENTS			24
25 SUBTOTAL			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			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			32
33 SEQUESTRATION ADJUSTMENT			33
34 INTERIM PAYMENTS			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 (16-0117) 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  
(16-0117)  
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  
(16-0117)  
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 (16-0117)

WORKSHEET E-1

DESCRIPTION	INPATIENT		PART B		
	PART A				
	MM/DD/YYYY 1	AMOUNT 2	MM/DD/YYYY 3	AMOUNT 4	
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		13360622		5944163	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	PROGRAM .01				3.01
REVISION OF THE INTERIM RATE FOR THE COST	TO .02				3.02
REPORTING PERIOD. ALSO SHOW DATE OF EACH	PROVIDER .03	NONE		NONE	3.03
PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	PROGRAM .04				3.04
	.05				3.05
	.50				3.50
	PROVIDER .51				3.51
	TO .52	NONE		NONE	3.52
	PROGRAM .53				3.53
	.54				3.54
SUBTOTAL	.99				3.99
4 TOTAL INTERIM PAYMENTS		13360622		5944163	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				5.01
	TO .02	NONE		NONE	5.02
	PROVIDER .03				5.03
	PROVIDER .50				5.50
	TO .51	NONE		NONE	5.51
	PROGRAM .52				5.52
SUBTOTAL	.99				5.99
6 DETERMINED NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON THE COST REPORT.	PROGRAM TO .01			20685	6.01
	PROVIDER TO .02	-1553			6.02
	PROGRAM				
7 TOTAL MEDICARE PROGRAM LIABILITY		13359069		5964848	7

NAME OF INTERMEDIARY: \_\_\_\_\_  
 SIGNATURE OF AUTHORIZED PERSON: \_\_\_\_\_

INTERMEDIARY NUMBER: \_\_\_\_\_  
 DATE (MO/DAY/YR): \_\_\_\_\_

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED  
 SUBPROVIDER I (16-S117)

WORKSHEET E-1

DESCRIPTION	INPATIENT		PART B	
	PART A			
	MM/DD/YYYY 1	AMOUNT 2	MM/DD/YYYY 3	AMOUNT 4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		1027885		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 .05 .50 PROVIDER .51 TO .52 PROGRAM .53 .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		1027885		4
TO BE COMPLETED BY INTERMEDIARY				
5 LIST SEPARATELY EACH TENTATIVE SETTLEMENT PAYMENT AFTER DESK REVIEW. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	PROGRAM .01 TO .02 PROVIDER .03 PROVIDER .50 TO .51 PROGRAM .52	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 .01 PROVIDER TO .02 PROGRAM	1389		6.01 6.02
7 TOTAL MEDICARE PROGRAM LIABILITY		1029274		7

NAME OF INTERMEDIARY: \_\_\_\_\_  
 SIGNATURE OF AUTHORIZED PERSON: \_\_\_\_\_

INTERMEDIARY NUMBER: \_\_\_\_\_  
 DATE (MO/DAY/YR): \_\_\_\_\_

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED  
 SUBPROVIDER II (16-T117)

WORKSHEET E-1

DESCRIPTION	INPATIENT		PART B	
	MM/DD/YYYY	AMOUNT	MM/DD/YYYY	AMOUNT
	1	2	3	4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		1732398		1
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE 'NONE', OR ENTER A ZERO.		NONE		2
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM ADJUSTMENT AMOUNT BASED ON SUBSEQUENT REVISION OF THE INTERIM RATE FOR THE COST REPORTING PERIOD. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	PROGRAM .01			3.01
	TO .02			3.02
	PROVIDER .03	NONE	NONE	3.03
	TO .04			3.04
	PROVIDER .05			3.05
	TO .50			3.50
	PROVIDER .51			3.51
	TO .52	NONE	NONE	3.52
	PROVIDER .53			3.53
	PROGRAM .54			3.54
SUBTOTAL	.99			3.99
4 TOTAL INTERIM PAYMENTS		1732398		4
TO BE COMPLETED BY INTERMEDIARY				
5 LIST SEPARATELY EACH TENTATIVE SETTLEMENT PAYMENT AFTER DESK REVIEW. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	PROGRAM .01			5.01
	TO .02	NONE	NONE	5.02
	PROVIDER .03			5.03
	PROVIDER .50			5.50
	TO .51	NONE	NONE	5.51
	PROGRAM .52			5.52
SUBTOTAL	.99			5.99
6 DETERMINED NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON THE COST REPORT.	PROGRAM TO .01	27939		6.01
	PROVIDER TO .02			6.02
7 TOTAL MEDICARE PROGRAM LIABILITY		1760337		7

NAME OF INTERMEDIARY: \_\_\_\_\_  
 SIGNATURE OF AUTHORIZED PERSON: \_\_\_\_\_

INTERMEDIARY NUMBER: \_\_\_\_\_  
 DATE (MO/DAY/YR): \_\_\_\_\_

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED  
 SKILLED NURSING FACILITY I (16-5129)

WORKSHEET E-1

DESCRIPTION	INPATIENT		PART B	
	MM/DD/YYYY	AMOUNT	MM/DD/YYYY	AMOUNT
	1	2	3	4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		1076488		1
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE 'NONE', OR ENTER A ZERO.		NONE		2
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM ADJUSTMENT AMOUNT BASED ON SUBSEQUENT REVISION OF THE INTERIM RATE FOR THE COST REPORTING PERIOD. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	PROGRAM .01			3.01
	TO .02			3.02
	PROVIDER .03	NONE	NONE	3.03
	TO .04			3.04
	PROVIDER .05			3.05
	TO .50			3.50
	PROVIDER .51			3.51
	TO .52	NONE	NONE	3.52
	PROVIDER .53			3.53
	PROGRAM .54			3.54
SUBTOTAL	.99			3.99
4 TOTAL INTERIM PAYMENTS		1076488		4
TO BE COMPLETED BY INTERMEDIARY				
5 LIST SEPARATELY EACH TENTATIVE SETTLEMENT PAYMENT AFTER DESK REVIEW. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	PROGRAM .01			5.01
	TO .02	NONE	NONE	5.02
	PROVIDER .03			5.03
	PROVIDER .50			5.50
	TO .51	NONE	NONE	5.51
	PROGRAM .52			5.52
SUBTOTAL	.99			5.99
6 DETERMINED NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON THE COST REPORT.	PROGRAM TO .01	745		6.01
	PROVIDER TO .02			6.02
PROGRAM				
7 TOTAL MEDICARE PROGRAM LIABILITY		1077233		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	SUB I (16-S117)	SUB II (16-T117)	SUB III	SUB IV	
1						1
1.01						1.01
1.02			1554579			1.02
1.03			0.0638			1.03
1.04			91614			1.04
1.05			130500			1.05
1.06			1776693			1.06
1.07						1.07
1.08		1072041				1.08
1.09		52214				1.09
1.10						1.10
1.11						1.11
1.12						1.12
1.13						1.13
1.14						1.14
1.15						1.15
1.16		4.519126				1.16
1.17						1.17
1.18						1.18
1.19		1124255				1.19
1.20						1.20
1.21						1.21
1.22						1.22
1.23		1124255				1.23
1.35						1.35
1.36						1.36
1.37						1.37
1.38						1.38
1.39						1.39
1.40			5.467213			1.40
1.41						1.41
1.42						1.42
2						2
3						3
4		1124255	1776693			4
5			228			5
6		1124255	1776465			6
7		96370	7168			7
8		1027885	1769297			8
9			8960			9
10		1027885	1760337			10
11		1984				11
11.01		1389				11.01
11.02						11.02
12		1029274	1760337			12
13						13

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3  
 PART I

MEDICARE PART A SERVICES - TEFRA

	HOSPITAL	SUB I (16-S117)	SUB II (16-T117)	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		1029274	1760337			17
18 SEQUESTRATION ADJUSTMENT						18
19 INTERIM PAYMENTS		1027885	1732398			19
19.01 TENTATIVE SETTLEMENT (FOR FI USE ONLY)						19.01
20 BALANCE DUE PROVIDER/PROGRAM		1389	27939			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

WORKSHEET E-3  
PART III

PART III - TITLE V OR TITLE XIX SERVICES OR TITLE XVIII SNF PPS ONLY

	[ ] TITLE V	[XX] TITLE XVIII	[ ] TITLE XIX
		SNF I (16-5129) (PPS) 2	
1	COMPUTATION OF NET COST OF COVERED SERVICES		
1	INPATIENT HOSPITAL/SNF/NF SERVICES		1
2	MEDICAL AND OTHER SERVICES		2
3	INTERNS AND RESIDENTS		3
4	ORGAN ACQUISITION CERTIFIED TRANSPLANT CENTERS ONLY		4
5	COST OF TEACHING PHYSICIANS		5
6	SUBTOTAL		6
7	INPATIENT PRIMARY PAYER PAYMENTS		7
8	OUTPATIENT PRIMARY PAYER PAYMENTS		8
9	SUBTOTAL		9
10	COMPUTATION OF LESSER OF COST OR CHARGES		
10	ROUTINE SERVICE CHARGES		10
11	ANCILLARY SERVICE CHARGES		11
12	INTERNS AND RESIDENTS SERVICE CHARGES		12
13	ORGAN ACQUISITION CHARGES, NET OF REVENUE		13
14	TEACHING PHYSICIANS		14
15	INCENTIVE FROM TARGET AMOUNT COMPUTATION		15
16	TOTAL REASONABLE CHARGES		16
17	CUSTOMARY CHARGES		
17	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS		17
18	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)		18
19	RATIO OF LINE 17 TO LINE 18		19
20	TOTAL CUSTOMARY CHARGES		20
21	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST		21
22	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES		22
23	COST OF COVERED SERVICES		23
24	PROSPECTIVE PAYMENT AMOUNT		
24	OTHER THAN OUTLIER PAYMENTS	1163912	24
25	OUTLIER PAYMENTS		25
26	PROGRAM CAPITAL PAYMENTS		26
27	CAPITAL EXCEPTION PAYMENTS		27
28	ROUTINE SERVICE OTHER PASS THROUGH COSTS		28
29	ANCILLARY SERVICE OTHER PASS THROUGH COSTS		29
30	SUBTOTAL	1163912	30
31	CUSTOMARY CHARGES (TITLE XIX PPS COVERED SERVICES ONLY)		31
32	AMOUNT FROM LINE 30	1163912	32
33	DEDUCTIBLES (EXCLUDE PROFESSIONAL COMPONENT)		33

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3  
 PART III

PART III - TITLE V OR TITLE XIX SERVICES OR TITLE XVIII SNF PPS ONLY

[ ] TITLE V	[XX] TITLE XVIII	[ ] TITLE XIX
	SNF I (16-5129) (PPS) 2	
COMPUTATION OF REIMBURSEMENT SETTLEMENT		
34 EXCESS OF REASONABLE COST		34
35 SUBTOTAL	1163912	35
36 COINSURANCE	87424	36
37 SUM OF AMOUNTS FROM WKST E, PARTS C,D AND E, LINE 19		37
38 REIMBURSABLE BAD DEBTS	1064	38
38.01 REDUCED REIMBURSABLE BAD DEBTS		38.01
38.02 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)		38.02
38.03 ADJUSTED REIMBURSABLE BAD DEBTS FOR PERIODS ENDING ON OR AFTER 10/01/05 (SEE INSTR.)	745	38.03
39 UTILIZATION REVIEW		39
40 SUBTOTAL	1077233	40
41 INPATIENT ROUTINE SERVICE COST		41
42 MEDICARE INPATIENT ROUTINE CHARGES		42
43 AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS		43
44 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)		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 PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION		49
50 OTHER ADJUSTMENTS		50
51 AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS		51
52 SUBTOTAL	1077233	52
53 INDIRECT MEDICAL EDUCATION ADJUSTMENT (PPS ONLY)		53
54 DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS		54
55 TOTAL AMOUNT PAYABLE TO THE PROVIDER	1077233	55
56 SEQUESTRATION ADJUSTMENT		56
57 INTERIM PAYMENTS	1076488	57
57.01 TENTATIVE SETTLEMENT (FOR FI USE ONLY)		57.01
58 BALANCE DUE PROVIDER/PROGRAM	745	58
59 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-II, 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	2111372			1
2	TEMPORARY INVESTMENTS	6848752			2
3	NOTES RECEIVABLE				3
4	ACCOUNTS RECEIVABLE	10722298			4
5	OTHER RECEIVABLES	773171			5
6	ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE				6
7	INVENTORY	2052516			7
8	PREPAID EXPENSES	438671			8
9	OTHER CURRENT ASSETS	366459			9
10	DUE FROM OTHER FUNDS				10
11	TOTAL CURRENT ASSETS	23313239			11
FIXED ASSETS					
12	LAND	4091693			12
12.01	ACCUMULATED DEPRECIATION				12.01
13	LAND IMPROVEMENTS	6304676			13
13.01	ACCUMULATED DEPRECIATION	-4408333			13.01
14	BUILDINGS	51362711			14
14.01	ACCUMULATED DEPRECIATION	-27445465			14.01
15	LEASEHOLD IMPROVEMENTS				15
15.01	ACCUMULATED AMORTIZATION				15.01
16	FIXED EQUIPMENT	40246430			16
16.01	ACCUMULATED DEPRECIATION	-25498780			16.01
17	AUTOMOBILES AND TRUCKS				17
17.01	ACCUMULATED DEPRECIATION				17.01
18	MAJOR MOVABLE EQUIPMENT				18
18.01	ACCUMULATED DEPRECIATION				18.01
19	MINOR EQUIPMENT DEPRECIABLE				19
19.01	ACCUMULATED DEPRECIATION				19.01
20	MINOR EQUIPMENT-NONDEPRECIABLE				20
21	TOTAL FIXED ASSETS	44652932			21
OTHER ASSETS					
22	INVESTMENTS	31712840			22
23	DEPOSITS ON LEASES				23
24	DUE FROM OWNERS/OFFICERS				24
25	OTHER ASSETS	7927080			25
26	TOTAL OTHER ASSETS	39639920			26
27	TOTAL ASSETS	107606091			27
LIABILITIES AND FUND BALANCES					
		GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
		1	2	3	4
CURRENT LIABILITIES					
28	ACCOUNTS PAYABLE	2244244			28
29	SALARIES, WAGES & FEES PAYABLE	5022706			29
30	PAYROLL TAXES PAYABLE				30
31	NOTES & LOANS PAYABLE (SHORT TERM)				31
32	DEFERRED INCOME				32
33	ACCELERATED PAYMENTS				33
34	DUE TO OTHER FUNDS				34
35	OTHER CURRENT LIABILITIES	5928785			35
36	TOTAL CURRENT LIABILITIES	13195735			36
LONG-TERM LIABILITIES					
37	MORTGAGE PAYABLE	13386499			37
38	NOTES PAYABLE	352949			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	13739448			42
43	TOTAL LIABILITIES	26935183			43
CAPITAL ACCOUNTS					
44	GENERAL FUND BALANCE	80670908			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	80670908			51
52	TOTAL LIABILITIES AND FUND BALANCES	107606091			52

STATEMENT OF CHANGES IN FUND BALANCES

WORKSHEET G-1

	GENERAL FUND 1	SPECIFIC PURPOSE FUND 2	ENDOWMENT FUND 3	PLANT FUND 4
1 FUND BALANCES AT BEGINNING OF PERIOD	91208303			1
2 NET INCOME (LOSS)	-379464			2
3 TOTAL	90828839			3
4 ADDITIONS (CREDIT ADJUSTMENTS)				4
5 IMPAIRMENT OF ASSET	564438			5
6 UNREALIZED LOSS	2151817			6
7 FAS 136 ENTRY	38746			7
8				8
9 ROUNDING				9
10 TOTAL ADDITIONS	2755001			10
11 SUBTOTAL	93583840			11
12 DEDUCTIONS (DEBIT ADJUSTMENTS)				12
13 IHS FEES	861602			13
14 FAS 124 ADJUSTMENT	10727872			14
15 FAS 136 ENTRY	1323458			15
16				16
17				17
18 TOTAL DEDUCTIONS	12912932			18
19 FUND BALANCE AT END OF PERIOD PER BALANCE SHEET	80670908			19

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

WORKSHEET G-2  
 PARTS I & II

PART I - PATIENT REVENUES

REVENUE CENTER	INPATIENT 1	OUTPATIENT 2	TOTAL 3	
1 GENERAL INPATIENT ROUTINE CARE SERVICES				
1 HOSPITAL	12006053		12006053	1
2 SUBPROVIDER I	2374519		2374519	2
2.01 SUBPROVIDER II	1740870		1740870	2.01
4 SWING BED - SNF				4
5 SWING BED - NF				5
6 SKILLED NURSING FACILITY	1605150		1605150	6
7 NURSING FACILITY				7
8 OTHER LONG TERM CARE				8
9 TOTAL GENERAL INPATIENT CARE SERVICES	17726592		17726592	9
INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES				
10 INTENSIVE CARE UNIT	2265900		2265900	10
11 CORONARY CARE UNIT				11
12 BURN INTENSIVE CARE UNIT				12
13 SURGICAL INTENSIVE CARE UNIT				13
14 OTHER SPECIAL CARE (SPECIFY)				14
15 TOTAL INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICE	2265900		2265900	15
16 TOTAL INPATIENT ROUTINE CARE SERVICES	19992492		19992492	16
17 ANCILLARY SERVICES	51170081	96019222	147189303	17
18 OUTPATIENT SERVICES		3599560	3599560	18
18.50 RHC				18.50
18.60 FQHC				18.60
19 HOME HEALTH AGENCY		3095656	3095656	19
20 AMBULANCE				20
21 CORF				21
22 ASC				22
23 HOSPICE				23
24				24
25 TOTAL PATIENT REVENUES	71162573	102714438	173877011	25

PART II - OPERATING EXPENSES

	1	2	
26 OPERATING EXPENSES		71307449	26
27 ADD (SPECIFY)			27
28 FINLEY TRI-STATES EXPENSE			28
29			29
30			30
31			31
32			32
33 TOTAL ADDITIONS			33
34 DEDUCT (SPECIFY)			34
35 PHYSICIAN OFFICE EXPENSES			35
36			36
37			37
38			38
39 TOTAL DEDUCTIONS			39
40 TOTAL OPERATING EXPENSES		71307449	40

STATEMENT OF REVENUES AND EXPENSES

WORKSHEET G-3

DESCRIPTION			
1	TOTAL PATIENT REVENUES	173877011	1
2	LESS - CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENTS' ACCOUNTS	93401154	2
3	NET PATIENT REVENUES	80475857	3
4	LESS - TOTAL OPERATING EXPENSES	71307449	4
5	NET INCOME FROM SERVICE TO PATIENTS	9168408	5
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.		6
7	INCOME FROM INVESTMENTS		7
8	REVENUE FROM TELEPHONE AND TELEGRAPH SERVICE		8
9	REVENUE FROM TELEVISION AND RADIO SERVICE		9
10	PURCHASE DISCOUNTS		10
11	REBATES AND REFUNDS OF EXPENSES		11
12	PARKING LOT RECEIPTS		12
13	REVENUE FROM LAUNDRY AND LINEN SERVICE		13
14	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS		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 OPERATING 160117	3161878	24
24.01	OTHER OPERATING H00185	161136	24.01
24.04	ROUNDING		24.04
24.05	OTHER		24.05
25	TOTAL OTHER INCOME	3323014	25
26	TOTAL	12491422	26
27	NON-OPERATING REV 160117	3718513	27
27.01	FINLEY TRI-STATES EXPENSES	9152372	27.01
27.02	ROUNDING	1	27.02
28			28
29			29
30	TOTAL OTHER EXPENSES	12870886	30
31	NET INCOME (OR LOSS) FOR THE PERIOD	-379464	31

ANALYSIS OF PROVIDER-BASED HOME HEALTH AGENCY COSTS

HHA NO.: 16-7002

WORKSHEET H

	SALARIES	EMPLOYEE	TRANS-	CONTRACTED/	OTHER	TOTAL HHA
	1	BENEFITS	PORTATION	PURCH SVCS	COSTS	COST
		2	3	4	5	6
GENERAL SERVICE COST CENTER						
1 CAPITAL RELATED-BLDG & FIXTURES						1
2 CAPITAL RELATED-MOVABLE EQUIPMENT						2
3 PLANT OPERATION & MAINTENANCE						3
4 TRANSPORTATION						4
5 ADMINISTRATIVE AND GENERAL	249196	60364		11498	205600	526658
HHA REIMBURSABLE SERVICES						
6 SKILLED NURSING CARE	1076045	232439	43794	6	33220	1385504
7 PHYSICAL THERAPY	128678	30371	8055	2981	27	170112
8 OCCUPATIONAL THERAPY	28263	6832	1564			36659
9 SPEECH PATHOLOGY	3680	1006	599		592	5877
10 MEDICAL SOCIAL SERVICES	7777	1717	218			9712
11 HOME HEALTH AIDE	97719	28167	7167	215	671	133939
12 SUPPLIES					6661	6661
13 DRUGS						13
13.20 COST OF ADMINISTERING VACCINES						13.20
14 DME						14
HHA NONREIMBURSABLE SERVICES						
15 HOME DIALYSIS AIDE SERVICES						15
16 RESPIRATORY THERAPY						16
17 PRIVATE DUTY NURSING						17
18 CLINIC						18
19 HEALTH PROMOTION ACTIVITIES						19
20 DAY CARE PROGRAM						20
21 HOME DELIVERED MEALS PROGRAM						21
22 HOMEMAKER SERVICE						22
23 ALL OTHERS						23
23.50 TELEMEDICINE						23.50
24 TOTAL	1591358	360896	61397	14700	246771	2275122

ANALYSIS OF PROVIDER-BASED HOME HEALTH AGENCY COSTS

HHA NO.: 16-7002

WORKSHEET H  
 (CONTINUED)

	RECLASSIFI- CATIONS 7	RECLASSIFIED TRIAL BALANCE 8	ADJUSTMENTS 9	NET EXPENSES FOR ALLOCATION 10	
GENERAL SERVICE COST CENTER					
1 CAPITAL RELATED-BLDG & FIXTURES					1
2 CAPITAL RELATED-MOVABLE EQUIPMENT					2
3 PLANT OPERATION & MAINTENANCE					3
4 TRANSPORTATION					4
5 ADMINISTRATIVE AND GENERAL	-125807	400851	-15154	385697	5
HHA REIMBURSABLE SERVICES					
6 SKILLED NURSING CARE	-151815	1233689		1233689	6
7 PHYSICAL THERAPY	-21228	148884		148884	7
8 OCCUPATIONAL THERAPY	-4765	31894		31894	8
9 SPEECH PATHOLOGY	-744	5133		5133	9
10 MEDICAL SOCIAL SERVICES		9712		9712	10
11 HOME HEALTH AIDE	-20507	113432		113432	11
12 SUPPLIES		6661		6661	12
13 DRUGS					13
13.20 COST OF ADMINISTERING VACCINES					13.20
14 DME					14
HHA NONREIMBURSABLE SERVICES					
15 HOME DIALYSIS AIDE SERVICES					15
16 RESPIRATORY THERAPY					16
17 PRIVATE DUTY NURSING					17
18 CLINIC					18
19 HEALTH PROMOTION ACTIVITIES					19
20 DAY CARE PROGRAM					20
21 HOME DELIVERED MEALS PROGRAM					21
22 HOMEMAKER SERVICE					22
23 ALL OTHERS					23
23.50 TELEMEDICINE					23.50
24 TOTAL	-324866	1950256	-15154	1935102	24

COST ALLOCATION - HHA GENERAL SERVICE COST

HHA NO.: 16-7002

WORKSHEET H-4  
 PART I

	NET EXPENSES FOR COST ALLOCATION 0	CAP REL BLDGS & FIXTURES 1	CAP REL MOVABLE EQUIPMENT 2	PLANT OPERATN & MAINT 3	TRANSPORT- ATION 4	SUBTOTAL 4A	ADMIN & GENERAL 5	TOTAL 6
GENERAL SERVICE COST CENTER								
1 CAPITAL RELATED-BLDG & FIXT								1
2 CAPITAL RELATED-MOVABLE EQUIP								2
3 PLANT OPERATION & MAINTENANCE								3
4 TRANSPORTATION								4
5 ADMINISTRATIVE AND GENERAL	385697					385697	385697	5
HHA REIMBURSABLE SERVICES								
6 SKILLED NURSING CARE	1233689					1233689	307105	1540794 6
7 PHYSICAL THERAPY	148884					148884	37062	185946 7
8 OCCUPATIONAL THERAPY	31894					31894	7939	39833 8
9 SPEECH PATHOLOGY	5133					5133	1278	6411 9
10 MEDICAL SOCIAL SERVICES	9712					9712	2418	12130 10
11 HOME HEALTH AIDE	113432					113432	28237	141669 11
12 SUPPLIES	6661					6661	1658	8319 12
13 DRUGS								13
13.20 COST OF ADMINISTERING VACCINES								13.20
14 DME								14
HHA NONREIMBURSABLE SERVICES								
15 HOME DIALYSIS AIDE SERVICES								15
16 RESPIRATORY THERAPY								16
17 PRIVATE DUTY NURSING								17
18 CLINIC								18
19 HEALTH PROMOTION ACTIVITIES								19
20 DAY CARE PROGRAM								20
21 HOME DELIVERED MEALS PROGRAM								21
22 HOMEMAKER SERVICE								22
23 ALL OTHERS								23
23.50 TELEMEDICINE								23.50
24 TOTAL	1935102					1935102		1935102 24

PROVIDER NO. 16-0117 THE FINLEY HOSPITAL  
 PERIOD FROM 01/01/2008 TO 12/31/2008

KPMG LLP COMPU-MAX MICRO SYSTEM  
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COST ALLOCATION - HHA STATISTICAL BASIS

HHA NO.: 16-7002

WORKSHEET H-4  
 PART II

	CAP REL BLDGS & FIXTURES (SQUARE FEET) 1	CAP REL MOVABLE EQUIPMENT (DOLLAR VALUE) 2	PLANT OPERATN & MAINT (SQUARE FEET) 3	TRANSPORT- ATION (MILEAGE) 4	RECONCIL- IATION 5A	ADMIN & GENERAL (ACCUM COST) 5	
GENERAL SERVICE COST CENTER							
1 CAPITAL RELATED-BLDG & FIXT							1
2 CAPITAL RELATED-MOVABLE EQUIP							2
3 PLANT OPERATION & MAINTENANCE							3
4 TRANSPORTATION							4
5 ADMINISTRATIVE AND GENERAL HHA REIMBURSABLE SERVICES					-385697	1549405	5
6 SKILLED NURSING CARE						1233689	6
7 PHYSICAL THERAPY						148884	7
8 OCCUPATIONAL THERAPY						31894	8
9 SPEECH PATHOLOGY						5133	9
10 MEDICAL SOCIAL SERVICES						9712	10
11 HOME HEALTH AIDE						113432	11
12 SUPPLIES						6661	12
13 DRUGS							13
13.20 COST OF ADMINISTERING VACCINES							13.20
14 DME							14
HHA NONREIMBURSABLE SERVICES							
15 HOME DIALYSIS AIDE SERVICES							15
16 RESPIRATORY THERAPY							16
17 PRIVATE DUTY NURSING							17
18 CLINIC							18
19 HEALTH PROMOTION ACTIVITIES							19
20 DAY CARE PROGRAM							20
21 HOME DELIVERED MEALS PROGRAM							21
22 HOMEMAKER SERVICE							22
23 ALL OTHERS							23
23.50 TELEMEDICINE							23.50
24 TOTAL					-385697	1549405	24
25 COST TO BE ALLOC (PER W/S H)						385697	25
26 UNIT COST MULTIPLIER						.248932	26







ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS

HHA NO.: 16-7002

WORKSHEET H-5  
 PART I

HHA COST CENTER	I&R PROGRAM COSTS 23	PARAMED EDUCATION 24	SUBTOTAL 25	I&R COST & POST STEP- DOWN ADJS 26	SUBTOTAL 27	ALLOCATED HHA A & G 28	TOTAL HHA COSTS 29	
1 ADMINISTRATIVE AND GENERAL			412413		412413			1
2 SKILLED NURSING CARE			1669451		1669451	328378	1997829	2
3 PHYSICAL THERAPY			201473		201473	39629	241102	3
4 OCCUPATIONAL THERAPY			43159		43159	8489	51648	4
5 SPEECH PATHOLOGY			6946		6946	1366	8312	5
6 MEDICAL SOCIAL SERVICES			13143		13143	2585	15728	6
7 HOME HEALTH AIDE			153499		153499	30193	183692	7
8 SUPPLIES			9014		9014	1773	10787	8
9 DRUGS								9
9.20 COST OF ADMINISTERING VACC								9.20
10 DME								10
11 HOME DIALYSIS AIDE SERVICE								11
12 RESPIRATORY THERAPY								12
13 PRIVATE DUTY NURSING								13
14 CLINIC								14
15 HEALTH PROMOTION ACTIVITIE								15
16 DAY CARE PROGRAM								16
17 HOME DELIVERED MEALS PROGR								17
18 HOMEMAKER SERVICE								18
19 ALL OTHERS								19
19.50 TELEMEDICINE								19.50
20 TOTALS			2509098		2509098	412413	2509098	20
21 UNIT COST MULTIPLIER						.196698		21



ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS  
 STATISTICAL BASIS

HHA NO.: 16-7002

WORKSHEET H-5  
 PART II

HHA COST CENTER	OPERATION OF PLANT SQUARE FEET	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY	HOUSE- KEEPING SQUARE FEET	DIETARY MEALS SERVED	CAFETERIA MEALS SERVED	EMPLOYEE CAFETERIA FTE'S	MAIN- TENANCE OF PERSONNEL NUMBER HOUSED	NURSING ADMINIS- TRATION FTE'S
	8	9	10	11	12	12.01	13	14
1 ADMINISTRATIVE AND GENERAL	2819		2819			66371		1
2 SKILLED NURSING CARE								2
3 PHYSICAL THERAPY								3
4 OCCUPATIONAL THERAPY								4
5 SPEECH PATHOLOGY								5
6 MEDICAL SOCIAL SERVICES								6
7 HOME HEALTH AIDE								7
8 SUPPLIES								8
9 DRUGS								9
9.20 COST OF ADMINISTERING VACC								9.20
10 DME								10
11 HOME DIALYSIS AIDE SERVICE								11
12 RESPIRATORY THERAPY								12
13 PRIVATE DUTY NURSING								13
14 CLINIC								14
15 HEALTH PROMOTION ACTIVITIE								15
16 DAY CARE PROGRAM								16
17 HOME DELIVERED MEALS PROGR								17
18 HOMEMAKER SERVICE								18
19 ALL OTHERS								19
19.50 TELEMEDICINE								19.50
20 TOTALS	2819		2819			66371		20
21 TOTAL COST TO BE ALLOCATED	34538		20548			74037		21
22 UNIT COST MULTIPLIER	12.251862		7.289110					22
22 UNIT COST MULTIPLIER						1.115502		22



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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS  
STATISTICAL BASIS

HHA NO.: 16-7002

WORKSHEET H-5  
PART II

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

APPORTIONMENT OF PATIENT SERVICE COSTS

HHA NO.: 16-7002

WORKSHEET H-6  
 PARTS I & II

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

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

COST PER VISIT COMPUTATION		FROM	FACILITY	SHARED	TOTAL HHA	TOTAL	AVERAGE	
PATIENT SERVICES		WKST H-5, PART I, COL 29, LINE	COSTS	ANCILLARY COSTS	COSTS	VISITS	COST PER VISIT	
		2	1	2	3	4	5	
1	SKILLED NURSING CARE		1997829		1997829	16138	123.80	1
2	PHYSICAL THERAPY		241102		241102	2322	103.83	2
3	OCCUPATIONAL THERAPY		51648		51648	614	84.12	3
4	SPEECH PATHOLOGY		8312		8312	79	105.22	4
5	MEDICAL SOCIAL SERV		15728		15728	83	189.49	5
6	HOME HEALTH AIDE SERV		183692		183692	6755	27.19	6
7	TOTAL		2498311		2498311	25991		7

  

LIMITATION COST COMPUTATION		MSA				PROGRAM	
PATIENT SERVICES		NO.				COST LIMITS	
		1	2	3	4	5	
8	SKILLED NURSING CARE	2200					8
8.01	SKILLED NURSING CARE	9914					8.01
8.02	SKILLED NURSING CARE	9916					8.02
8.03	SKILLED NURSING CARE	9952					8.03
9	PHYSICAL THERAPY	2200					9
9.01	PHYSICAL THERAPY	9914					9.01
9.02	PHYSICAL THERAPY	9916					9.02
9.03	PHYSICAL THERAPY	9952					9.03
10	OCCUPATIONAL THERAPY	2200					10
10.01	OCCUPATIONAL THERAPY	9914					10.01
10.02	OCCUPATIONAL THERAPY	9916					10.02
10.03	OCCUPATIONAL THERAPY	9952					10.03
11	SPEECH PATHOLOGY	2200					11
11.01	SPEECH PATHOLOGY	9914					11.01
11.02	SPEECH PATHOLOGY	9916					11.02
11.03	SPEECH PATHOLOGY	9952					11.03
12	MEDICAL SOCIAL SERV	2200					12
12.01	MEDICAL SOCIAL SERV	9914					12.01
12.02	MEDICAL SOCIAL SERV	9916					12.02
12.03	MEDICAL SOCIAL SERV	9952					12.03
13	HOME HEALTH AIDE SERV	2200					13
13.01	HOME HEALTH AIDE SERV	9914					13.01
13.02	HOME HEALTH AIDE SERV	9916					13.02
13.03	HOME HEALTH AIDE SERV	9952					13.03
14	TOTAL						14

APPORTIONMENT OF PATIENT SERVICE COSTS

HHA NO.: 16-7002

WORKSHEET H-6  
 PARTS I & II  
 (CONTINUED)

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

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

SUPPLIES AND DRUGS COST COMPUTATIONS		FROM WKST H-5, PART I, COL 29, LINE	FACILITY COSTS	SHARED ANCILLARY COSTS	TOTAL HHA COSTS	TOTAL CHARGES	RATIO	
OTHER PATIENT SERVICES			1	2	3	4	5	
15	COST OF MEDICAL SUPPLIES	8	10787		10787	56745	.190096	15
16	COST OF DRUGS	9						16
16.20	COST OF ADMINISTERING VACCINES	9.20						16.20
PER BENEFICIARY COST LIMITATION:						MSA NO. 1	AMOUNT 2	
17	PROGRAM UNDUPLICATED CENSUS FROM WORKSHEET S-4					2200		17
17.01	PROGRAM UNDUPLICATED CENSUS FROM WORKSHEET S-4					9914		17.01
17.02	PROGRAM UNDUPLICATED CENSUS FROM WORKSHEET S-4					9916		17.02
17.03	PROGRAM UNDUPLICATED CENSUS FROM WORKSHEET S-4					9952		17.03
18	PER BENEFICIARY COST LIMITATION					2200		18
18.01	PER BENEFICIARY COST LIMITATION					9914		18.01
18.02	PER BENEFICIARY COST LIMITATION					9916		18.02
18.03	PER BENEFICIARY COST LIMITATION					9952		18.03
19	PER BENEFICIARY COST LIMITATION							19

APPORTIONMENT OF PATIENT SERVICE COSTS

HHA NO.: 16-7002

WORKSHEET H-6  
 PARTS I & II  
 (CONTINUED)

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

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

COST PER VISIT COMPUTATION		PROGRAM VISITS			COST OF SERVICES			TOTAL PROGRAM COST
		PART B		PART B		TOTAL		
PATIENT SERVICES		NOT SUBJ TO DEDUCTIBLES & COINSUR	SUBJECT TO DEDUCTIBLES & COINSUR	NOT SUBJ TO DEDUCTIBLES & COINSUR	SUBJECT TO DEDUCTIBLES & COINSUR		PROGRAM COST	
		6	7	9	10	11	12	
1	SKILLED NURSING CARE	4744	1298	587307	160692		747999	
2	PHYSICAL THERAPY	1386	445	143908	46204		190112	
3	OCCUPATIONAL THERAPY	361	129	30367	10851		41218	
4	SPEECH PATHOLOGY	50	22	5261	2315		7576	
5	MEDICAL SOCIAL SERV	39	16	7390	3032		10422	
6	HOME HEALTH AIDE SERV	949	615	25803	16722		42525	
7	TOTAL	7529	2525	800036	239816		1039852	

  

LIMITATION COST COMPUTATION		PROGRAM VISITS			COST OF SERVICES			TOTAL PROGRAM COST
		PART B		PART B		TOTAL		
PATIENT SERVICES		NOT SUBJ TO DEDUCTIBLES & COINSUR	SUBJECT TO DEDUCTIBLES & COINSUR	NOT SUBJ TO DEDUCTIBLES & COINSUR	SUBJECT TO DEDUCTIBLES & COINSUR		PROGRAM COST	
		6	7	9	10	11	12	
8	SKILLED NURSING CARE						8	
8.01	SKILLED NURSING CARE						8.01	
8.02	SKILLED NURSING CARE						8.02	
8.03	SKILLED NURSING CARE						8.03	
9	PHYSICAL THERAPY						9	
9.01	PHYSICAL THERAPY						9.01	
9.02	PHYSICAL THERAPY						9.02	
9.03	PHYSICAL THERAPY						9.03	
10	OCCUPATIONAL THERAPY						10	
10.01	OCCUPATIONAL THERAPY						10.01	
10.02	OCCUPATIONAL THERAPY						10.02	
10.03	OCCUPATIONAL THERAPY						10.03	
11	SPEECH PATHOLOGY						11	
11.01	SPEECH PATHOLOGY						11.01	
11.02	SPEECH PATHOLOGY						11.02	
11.03	SPEECH PATHOLOGY						11.03	
12	MEDICAL SOCIAL SERV						12	
12.01	MEDICAL SOCIAL SERV						12.01	
12.02	MEDICAL SOCIAL SERV						12.02	
12.03	MEDICAL SOCIAL SERV						12.03	
13	HOME HEALTH AIDE SERV						13	
13.01	HOME HEALTH AIDE SERV						13.01	
13.02	HOME HEALTH AIDE SERV						13.02	
13.03	HOME HEALTH AIDE SERV						13.03	
14	TOTAL						14	



APPORTIONMENT OF PATIENT SERVICE COSTS

HHA NO.: 16-7002

WORKSHEET H-6  
 PARTS II & III

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

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

	FROM WKST C, PART I, COL 9, LINE	COST TO CHARGE RATIO	TOTAL HHA CHARGES	HHA SHARED ANCILLARY COSTS	TRANSFER TO PART I	
	1	2	3	4	5	
1	PHYSICAL THERAPY 50	.654444			COL 2, LINE 2	1
2	OCCUPATIONAL THERAPY 51	.451573			COL 2, LINE 3	2
3	SPEECH PATHOLOGY 52	.395094			COL 2, LINE 4	3
4	MEDICAL SUPPLIES CHARGED TO PA 55	.378541			COL 2, LINE 15	4
4.01	IMPLANTABLE SUPPLIES CHGD TO P 55.01	.981790			COL 2, LINE 15	4.01
5	DRUGS CHARGED TO PATIENTS 56	.324328			COL 2, LINE 16	5

PART III - OUTPATIENT THERAPY REDUCTION COMPUTATION

PART B SERVICES SUBJECT TO DEDUCTIBLES AND COINSURANCE

	FROM PART I COL. 5	COST PER VISIT	PRIOR TO 1/1/98	PROGRAM VISITS FROM 1/1/98 THRU 12/31/98	PROGRAM COST PRIOR TO 1/1/98	PROGRAM FROM 1/1/98 THRU 12/31/98	PROGRAM VISITS ON OR AFTER 1/1/99	
	1	2	3	4	5	6	7	8
1	PHYSICAL THERAPY 2	103.83	2.01	3	3.01	4	5	1
2	OCCUPATIONAL THERAPY 3	84.12						2
3	SPEECH PATHOLOGY 4	105.22						3
4	TOTAL							4

CALCULATION OF HHA REMIBURSEMENT SETTLEMENT

HHA NO.: 16-7002

WORKSHEET H-7  
 PARTS I & II

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

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

DESCRIPTION	PART A 1	----- PART B -----		
		NOT SUBJECT TO DEDUCTIBLES & COINSURANCE 2	SUBJECT TO DEDUCTIBLES & COINSURANCE 3	
REASONABLE COST OF PROGRAM SERVICES				
1 REASONABLE COST OF SERVICES				1
2 TOTAL CHARGES				2
CUSTOMARY CHARGES				
3 AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS				3
4 AMOUNT THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(B)				4
5 RATIO OF LINE 3 TO LINE 4 (NOT TO EXCEED 1.000000)				5
6 TOTAL CUSTOMARY CHARGES				6
7 EXCESS OF TOTAL CUSTOMARY CHARGES OVER TOTAL REASONABLE COST				7
8 EXCESS OF TOTAL REASONABLE COST OVER TOTAL CUSTOMARY CHARGES				8
9 PRIMARY PAYOR PAYMENTS				9

PART II - COMPUTATION OF HHA REIMBURSEMENT SETTLEMENT

DESCRIPTION	PART A SERVICES 1	PART B SERVICES 2	
10.01 TOTAL PPS REIMBURSEMENT - FULL EPISODES WITHOUT OUTLIERS	894603	283700	10.01
10.02 TOTAL PPS REIMBURSEMENT - FULL EPISODES WITH OUTLIERS	14032	6337	10.02
10.03 TOTAL PPS REIMBURSEMENT - LUPA EPISODES	4236	3344	10.03
10.04 TOTAL PPS REIMBURSEMENT - PEP EPISODES	2754	2090	10.04
10.05 TOTAL PPS REIMBURSEMENT - SCIC WITHIN A PEP EPISODES			10.05
10.06 TOTAL PPS REIMBURSEMENT - SCIC EPISODES			10.06
10.07 TOTAL PPS OUTLIER REIMBURSEMENT - FULL EPISODES WITH OUTLIERS	7462	2698	10.07
10.08 TOTAL PPS OUTLIER REIMBURSEMENT - PEP EPISODES			10.08
10.09 TOTAL PPS OUTLIER REIMBURSEMENT - SCIC WITHIN A PEP EPISODES			10.09
10.10 TOTAL PPS OUTLIER REIMBURSEMENT - SCIC EPISODES			10.10
10.11 TOTAL OTHER PAYMENTS			10.11
10.12 DME PAYMENTS			10.12
10.13 OXYGEN PAYMENTS			10.13
10.14 PROSTHETIC AND ORTHOTIC PAYMENTS			10.14
11 PART B DEDUCTIBLES BILLED TO MEDICARE PATIENTS (EXCL COINSURANCE)			11
12 SUBTOTAL	923087	298169	12
13 EXCESS REASONABLE COST			13
14 SUBTOTAL	923087	298169	14
15 COINSURANCE BILLED TO PROGRAM PATIENTS			15
16 NET COST	923087	298169	16
17 REIMBURSABLE BAD DEBTS			17
17.01 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES			17.01
18 TOTAL COSTS - CURRENT COST REPORTING PERIOD	923087	298169	18
19 AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS			19
20 RECOVERY OF EXCESS DEPRECIATION RESULTING FROM AGENCIES' TERMINATION OR OR DECREASE IN PROGRAM UTILIZATION			20
21 OTHER ADJUSTMENTS (SPECIFY):			21
22 SUBTOTAL	923087	298169	22
23 SEQUESTRATION ADJUSTMENT			23
24 SUBTOTAL	923087	298169	24
25 TOTAL INTERIM PAYMENTS	923087	298170	25
25.01 TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)			25.01
26 BALANCE DUE PROVIDER/PROGRAM		-1	26
27 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-II, SECTION 115.2			27

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

HHA NO.: 16-7002

WORKSHEET H-8

DESCRIPTION	PART A		PART B	
	MO/DAY/YR 1	AMOUNT 2	MO/DAY/YR 3	AMOUNT 4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		923087		298170
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE 'NONE', OR ENTER A ZERO.		NONE		NONE
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM				3.01
ADJUSTMENT AMOUNT BASED ON SUBSEQUENT	PROGRAM .02			3.02
REVISION OF THE INTERIM RATE FOR THE COST	TO .03	NONE	NONE	3.03
REPORTING PERIOD. ALSO SHOW DATE OF EACH	PROVIDER .04			3.04
PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	.05			3.05
	.50			3.50
	PROVIDER .51			3.51
	TO .52	NONE	NONE	3.52
	PROGRAM .53			3.53
	.54			3.54
SUBTOTAL	.99			3.99
4 TOTAL INTERIM PAYMENTS		923087		298170
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			5.01
	TO .02	NONE	NONE	5.02
	PROVIDER .03			5.03
	PROVIDER .50			5.50
	TO .51	NONE	NONE	5.51
	PROGRAM .52			5.52
SUBTOTAL	.99			5.99
6 DETERMINED NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON THE COST REPORT.	PROGRAM TO .01			6.01
	PROVIDER TO .02			6.02
	PROGRAM		-1	
7 TOTAL MEDICARE PROGRAM LIABILITY		923087		298169

NAME OF INTERMEDIARY: \_\_\_\_\_  
 SIGNATURE OF AUTHORIZED PERSON: \_\_\_\_\_

INTERMEDIARY NUMBER: \_\_\_\_\_  
 DATE (MO/DAY/YR): \_\_\_\_\_

CALCULATION OF CAPITAL PAYMENT - TITLE XVIII - FULLY PROSPECTIVE METHOD

WORKSHEET L

	HOSPITAL (16-0117)	HOSPITAL (16-0117)	SUB I	SUB II	SUB III
	1	1.01			
PART I - FULLY PROSPECTIVE METHOD					
1					1
					CAPITAL FEDERAL AMOUNT
2	1160022				2
					CAPITAL DRG OTHER THAN OUTLIER
3					3
					CAPITAL DRG OUTLIER PAYMENTS FOR SERVICES RENDERED PRIOR TO OCTOBER 1, 1997
3.01	1070				3.01
					CAPITAL DRG OUTLIER PAYMENTS FOR SERVICES RENDERED ON OR AFTER OCTOBER 1, 1997
4					4
					INDIRECT MEDICAL EDUCATION ADJUSTMENT
					TOTAL INPAT DAYS DIVIDED BY NO OF DAYS IN CR PERIOD [ E-3,PT VI,LN.18]
4.01		0.00		0.00	4.01
					NO. OF INTERNS & RESIDENTS [ E-3,PT VI,LN.18]
4.02					4.02
					INDIRECT MEDICAL EDUCATION PERCENTAGE [ E-3,PT VI,LN.1]
4.03					4.03
					INDIRECT MEDICAL EDUCATION ADJUSTMENT
					DISPROPORTIONATE SHARE ADJUSTMENT
5					5
					% OF SSI RECIPIENT PAT DAYS TO MEDICARE PART A PAT DAYS
5.01					5.01
					% OF MEDICAID PAT DAYS TO TOTAL DAYS ON WKST S-3, PART I
5.02					5.02
					SUM OF LINES 5 AND 5.01
5.03					5.03
					ALLOWABLE DISPROPORTIONATE SHARE PERCENTAGE
5.04					5.04
					DISPROPORTIONATE SHARE ADJUSTMENT
6	1161092				6
					TOTAL PROSPECTIVE CAPITAL PAYMENTS
PART II - HOLD HARMLESS METHOD					
1					1
					NEW CAPITAL
2					2
					OLD CAPITAL
3					3
					TOTAL CAPITAL
4					4
					RATIO OF NEW CAPITAL TO TOTAL CAPITAL
5					5
					TOTAL CAPITAL PAYMENTS UNDER 100% FEDERAL RATE
6					6
					REDUCTION FACTOR FOR HOLD HARMLESS PAYMENT
7					7
					REDUCED OLD CAPITAL AMOUNT
8					8
					HOLD HARMLESS PAYMENT FOR NEW CAPITAL
9					9
					SUBTOTAL
10					10
					PAYMENT UNDER HOLD HARMLESS (GREATER OF LINE 5 OR LINE 9)
PART III - PAYMENT UNDER REASONABLE COST					
1					1
					PROGRAM INPATIENT ROUTINE CAPITAL COST
2					2
					PROGRAM INPATIENT ANCILLARY CAPITAL COST
3					3
					TOTAL INPATIENT PROGRAM CAPITAL
4					4
					CAPITAL COST PAYMENT FACTOR
5					5
					TOTAL INPATIENT PROGRAM CAPITAL COST
PART IV - COMPUTATION OF EXCEPTION PAYMENTS					
1					1
					PROGRAM INPATIENT CAPITAL COSTS
2					2
					PROGRAM INPATIENT CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES
3					3
					NET PROGRAM INPATIENT CAPITAL COSTS
4					4
					APPLICABLE EXCEPTION PERCENTAGE
5					5
					CAPITAL COST FOR COMPARISON TO PAYMENTS
6					6
					PERCENTAGE ADJUSTMENT FOR EXTRAORDINARY CIRCUMSTANCES
7					7
					ADJUSTMENT TO CAPITAL MINIMUM PAYMENT LEVEL FOR EXTRAORDINARY CIRCUMSTANCES
8					8
					CAPITAL MINIMUM PAYMENT LEVEL
9					9
					CURRENT YEAR CAPITAL PAYMENTS
10					10
					CURRENT YEAR COMPARISON OF CAPITAL MINIMUM PAYMENT LEVEL TO CAPITAL PAYMENTS
11					11
					CARRYOVER OF ACCUMULATED CAPITAL MINIMUM PAYMENT LEVEL OVER CAPITAL PAYMENT
12					12
					NET COMPARISON OF CAPITAL MINIMUM PYMNT LEVEL TO CAPITAL PYMNTS
13					13
					CURRENT YEAR EXCEPTION PAYMENT
14					14
					CARRYOVER OF ACCUMULATED CAPITAL MINIMUM PAYMENT LEVEL OVER CAPITAL PAYMENT FOR FOLLOWING PERIOD
15					15
					CURRENT YEAR ALLOWABLE OPERATING AND CAPITAL PAYMENT (SEE INSTRUCTIONS)
16					16
					CURRENT YEAR OPERATING AND CAPITAL COSTS (SEE INSTRUCTIONS)
17					17
					CURRENT YEAR EXCEPTION OFFSET AMOUNT

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
12.01 EMPLOYEE CAFETERIA					12.01
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
26 INTENSIVE CARE UNIT					26
31 SUBPROVIDER I					31
31.01 SUBPROVIDER - REHAB					31.01
33 NURSERY					33
34 SKILLED NURSING FACILITY					34
ANCILLARY SERVICE COST CENTERS					
37 OPERATING ROOM					37
38 RECOVERY ROOM					38
39 DELIVERY ROOM & LABOR ROOM					39
40 ANESTHESIOLOGY					40
41 RADIOLOGY-DIAGNOSTIC					41
42 RADIOLOGY-THERAPEUTIC					42
44 LABORATORY					44
46.30 BLOOD CLOTTING FACTORS ADMIN CO					46.30
47 BLOOD STORING, PROCESSING & TRA					47
48 INTRAVENOUS THERAPY					48
49 RESPIRATORY THERAPY					49
50 PHYSICAL THERAPY					50
51 OCCUPATIONAL THERAPY					51
52 SPEECH PATHOLOGY					52
54 ELECTROENCEPHALOGRAPHY					54
55 MEDICAL SUPPLIES CHARGED TO PAT					55
55.01 IMPLANTABLE SUPPLIES CHGD TO PA					55.01
56 DRUGS CHARGED TO PATIENTS					56
59 RENAL DIALYSIS					59
59.01 CARDIOLOGY					59.01
59.02 PULMONARY					59.02
OUTPATIENT SERVICE COST CENTERS					
60 CLINIC					60
60.01 DIABETES EDUCATION					60.01
60.02 GEROPSYCH OUTPATIENT					60.02
61 EMERGENCY					61
62 OBSERVATION BEDS (NON-DISTINCT					62
63.50 RHC					63.50
63.60 FQHC					63.60
OTHER REIMBURSABLE COST CENTERS					
69.10 CMHC					69.10
69.20 OUTPATIENT PHYSICAL THERAPY					69.20
69.30 OUTPATIENT OCCUPATIONAL THERAPY					69.30
69.40 OUTPATIENT SPEECH PATHOLOGY					69.40
71 HOME HEALTH AGENCY					71
SPECIAL PURPOSE COST CENTERS					
85.01 PANCREAS ACQUISITION					85.01
85.02 INTESTINAL ACQUISITION					85.02
95 SUBTOTALS					95
NONREIMBURSABLE COST CENTERS					
96 GIFT, FLOWER, COFFEE SHOP & CAN					96
00 NON-REIMBURSABLE COST CENTERS					00

PROVIDER NO. 16-0117 THE FINLEY HOSPITAL  
 PERIOD FROM 01/01/2008 TO 12/31/2008

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

VERSION: 2009.01  
 05/11/2009 11:29

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	
00.01 CASCADE CLINIC						00.01
00.02 JCPH CONTRACT NURSING						00.02
00.03 PHYS OFFICE COMPUTER EMPLOYEE						00.03
00.04 GUEST MEALS / MOW'S						00.04
00.05 RESPITE						00.05
00.07 CONTRACT CLEANING						00.07
00.09 RSVP						00.09
00.10 PHYSICIAN BILLING						00.10
00.11 FOUNDATION						00.11
00.12 HEALTHCARE AFFILIATES OF THE TR						00.12
00.13 NON REIMBURSABLE						00.13
00.14 LIFESTYLES						00.14
00.15 SALARIED PT B ER PHYS						00.15
00.16 BUSINESS HEALTH						00.16
00.17 RENTAL PROPERTIES						00.17
00.18 CONVENIENT CARE						00.18
00.19 NEUROSURGEON						00.19
00.20 OFFSITE OCC HEALTH						00.20
00.21 DIM MAINTENANCE						00.21
00.22 DUBUQUE OTO MAINTENANCE						00.22
00.23 MARKETING						00.23
00.24 NORTH GRANDVIEW OFFICE						00.24
00.25 GRANDVIEW MEDICAL CENTER						00.25
00.26 GALENA CLINIC						00.26
00.27 GALENA PHARMACY						00.27
00.28 VITACARE						00.28
00.29 WEIGHT MGMT						00.29
00.30 OCCUPATIONAL HEALTH						00.30
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	56.28		8.11				64.39 25
26 INTENSIVE CARE UNIT	63.03						63.03 26
33 NURSERY			35.74				35.74 33
UTILIZATION PERCENTAGES BASED ON CHARGES							
37 OPERATING ROOM	15.18	24.81					39.99 37
38 RECOVERY ROOM	25.59	47.77					73.36 38
39 DELIVERY ROOM & LABOR ROOM	1.04						1.04 39
40 ANESTHESIOLOGY	13.38	18.07					31.45 40
41 RADIOLOGY-DIAGNOSTIC	10.78	33.89					44.67 41
42 RADIOLOGY-THERAPEUTIC	0.98	49.00					49.98 42
44 LABORATORY	32.01	1.75					33.76 44
47 BLOOD STORING, PROCESSING & TRA	37.37	22.27					59.64 47
48 INTRAVENOUS THERAPY	0.21	6.20					6.41 48
49 RESPIRATORY THERAPY	53.43	2.23					55.66 49
50 PHYSICAL THERAPY	12.57						12.57 50
51 OCCUPATIONAL THERAPY	12.64						12.64 51
52 SPEECH PATHOLOGY	21.27	0.89					22.16 52
54 ELECTROENCEPHALOGRAPHY	8.47	26.34					34.81 54
55 MEDICAL SUPPLIES CHARGED TO PAT	47.43	6.85					54.28 55
55.01 IMPLANTABLE SUPPLIES CHGD TO PA	11.86	33.31					45.17 55.01
56 DRUGS CHARGED TO PATIENTS	33.09	12.15					45.24 56
59 RENAL DIALYSIS	54.57						54.57 59
59.01 CARDIOLOGY	38.83	17.76					56.59 59.01
59.02 PULMONARY	47.46	5.82					53.28 59.02
60 CLINIC	26.77	54.56					81.33 60
61 EMERGENCY	12.99	16.43					29.42 61
62 OBSERVATION BEDS (NON-DISTINCT	8.93	24.91					33.84 62
101 TOTAL CHARGES	17.07	18.71					35.78 101

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

SUBPROVIDER I

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							
31 SUBPROVIDER I	87.97		0.36				88.33 31
UTILIZATION PERCENTAGES BASED ON CHARGES							
37 OPERATING ROOM	0.02						0.02 37
38 RECOVERY ROOM	0.07						0.07 38
40 ANESTHESIOLOGY	0.03						0.03 40
41 RADIOLOGY-DIAGNOSTIC	0.33						0.33 41
44 LABORATORY	1.32						1.32 44
49 RESPIRATORY THERAPY	0.74						0.74 49
50 PHYSICAL THERAPY	0.72						0.72 50
51 OCCUPATIONAL THERAPY	1.63						1.63 51
52 SPEECH PATHOLOGY	1.86						1.86 52
54 ELECTROENCEPHALOGRAPHY	0.38						0.38 54
55 MEDICAL SUPPLIES CHARGED TO PAT	0.36						0.36 55
56 DRUGS CHARGED TO PATIENTS	1.14						1.14 56
59 RENAL DIALYSIS	2.93						2.93 59
59.01 CARDIOLOGY	0.49						0.49 59.01
59.02 PULMONARY	0.91						0.91 59.02
60 CLINIC	0.07						0.07 60
61 EMERGENCY	0.22						0.22 61
101 TOTAL CHARGES	0.33						0.33 101

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

SUBPROVIDER II

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							
31.01 SUBPROVIDER - REHAB	73.91						73.91 31.01
UTILIZATION PERCENTAGES BASED ON CHARGES							
37 OPERATING ROOM	0.09						0.09 37
38 RECOVERY ROOM	0.04						0.04 38
40 ANESTHESIOLOGY	0.05						0.05 40
41 RADIOLOGY-DIAGNOSTIC	0.43						0.43 41
44 LABORATORY	1.32						1.32 44
47 BLOOD STORING, PROCESSING & TRA	1.09						1.09 47
49 RESPIRATORY THERAPY	3.91						3.91 49
50 PHYSICAL THERAPY	6.34						6.34 50
51 OCCUPATIONAL THERAPY	24.41						24.41 51
52 SPEECH PATHOLOGY	22.20						22.20 52
54 ELECTROENCEPHALOGRAPHY	1.26						1.26 54
55 MEDICAL SUPPLIES CHARGED TO PAT	1.07						1.07 55
56 DRUGS CHARGED TO PATIENTS	2.05						2.05 56
59 RENAL DIALYSIS	6.22						6.22 59
59.01 CARDIOLOGY	1.47						1.47 59.01
59.02 PULMONARY	4.34						4.34 59.02
60 CLINIC	0.97						0.97 60
61 EMERGENCY	0.02						0.02 61
101 TOTAL CHARGES	1.00						1.00 101

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

SNF / NF

COST CENTERS	SNF		NF		NF		TOTAL PARTY	THIRD UTIL
	TITLE XVIII		TITLE XIX		TITLE V			
	PART A 1	PART B 2	INPATIENT 3	OUTPATIENT 4	INPATIENT 5	OUTPATIENT 6		
UTILIZATION PERCENTAGES BASED ON DAYS								
34 SKILLED NURSING FACILITY		89.08					89.08	34
UTILIZATION PERCENTAGES BASED ON CHARGES								
37 OPERATING ROOM		0.04					0.04	37
38 RECOVERY ROOM		0.08					0.08	38
41 RADIOLOGY-DIAGNOSTIC		0.24					0.24	41
42 RADIOLOGY-THERAPEUTIC		0.01					0.01	42
44 LABORATORY		2.73					2.73	44
47 BLOOD STORING, PROCESSING & TRA		3.20					3.20	47
49 RESPIRATORY THERAPY		12.24					12.24	49
50 PHYSICAL THERAPY		5.67					5.67	50
51 OCCUPATIONAL THERAPY		10.31					10.31	51
52 SPEECH PATHOLOGY		7.22					7.22	52
54 ELECTROENCEPHALOGRAPHY		0.13					0.13	54
55 MEDICAL SUPPLIES CHARGED TO PAT		3.76					3.76	55
56 DRUGS CHARGED TO PATIENTS		6.16					6.16	56
59 RENAL DIALYSIS		1.10					1.10	59
59.01 CARDIOLOGY		0.90					0.90	59.01
59.02 PULMONARY		9.58					9.58	59.02
60 CLINIC		4.99					4.99	60
101 TOTAL CHARGES		1.53					1.53	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	2468751	3.54	-2468751	-11.42			3
4 NEW CAP REL COSTS-MVBLE EQUIP							4
5 EMPLOYEE BENEFITS	4329331	6.21	-4329331	-20.02			5
6 ADMINISTRATIVE & GENERAL	5049370	7.25	-5049370	-23.35			6
7 MAINTENANCE & REPAIRS							7
8 OPERATION OF PLANT	1994384	2.86	-1994384	-9.22			8
9 LAUNDRY & LINEN SERVICE	356249	.51	-356249	-1.65			9
10 HOUSEKEEPING	1072282	1.54	-1072282	-4.96			10
11 DIETARY	1556785	2.23	-1556785	-7.20			11
12 CAFETERIA							12
12.01 EMPLOYEE CAFETERIA							12.01
13 MAINTENANCE OF PERSONNEL							13
14 NURSING ADMINISTRATION	1940364	2.78	-1940364	-8.97			14
15 CENTRAL SERVICES & SUPPLY	490322	.70	-490322	-2.27			15
16 PHARMACY	1209682	1.74	-1209682	-5.59			16
17 MEDICAL RECORDS & LIBRARY	952542	1.37	-952542	-4.40			17
18 SOCIAL SERVICE	204827	.29	-204827	-.95			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	5391960	7.74	3810239	17.62	9202199	13.21	25
26 INTENSIVE CARE UNIT	1234004	1.77	690189	3.19	1924193	2.76	26
31 SUBPROVIDER I	961479	1.38	507600	2.35	1469079	2.11	31
31.01 SUBPROVIDER - REHAB	1196749	1.72	610866	2.82	1807615	2.59	31.01
33 NURSERY	595536	.85	284070	1.31	879606	1.26	33
34 SKILLED NURSING FACILITY	935463	1.34	680311	3.15	1615774	2.32	34
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM	6033409	8.66	2411585	11.15	8444994	12.12	37
38 RECOVERY ROOM	747741	1.07	582108	2.69	1329849	1.91	38
39 DELIVERY ROOM & LABOR ROOM	597800	.86	288093	1.33	885893	1.27	39
40 ANESTHESIOLOGY	534465	.77	119166	.55	653631	.94	40
41 RADIOLOGY-DIAGNOSTIC	3736220	5.36	1596310	7.38	5332530	7.65	41
42 RADIOLOGY-THERAPEUTIC	1512723	2.17	837536	3.87	2350259	3.37	42
44 LABORATORY	3054582	4.38	458943	2.12	3513525	5.04	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO							46.30
47 BLOOD STORING, PROCESSING & TRA	450322	.65	91987	.43	542309	.78	47
48 INTRAVENOUS THERAPY	495578	.71	293762	1.36	789340	1.13	48
49 RESPIRATORY THERAPY	515491	.74	241303	1.12	756794	1.09	49
50 PHYSICAL THERAPY	2213704	3.18	1087318	5.03	3301022	4.74	50
51 OCCUPATIONAL THERAPY	361574	.52	263954	1.22	625528	.90	51
52 SPEECH PATHOLOGY	104252	.15	46157	.21	150409	.22	52



COST CENTER	--- DIRECT COSTS ---		-- ALLOCATED OVERHEAD --		--- TOTAL COSTS ---		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	
100.23 MARKETING	533730	.77	151883	.70	685613	.98	100.23
100.24 NORTH GRANDVIEW OFFICE	113930	.16	9513	.04	123443	.18	100.24
100.25 GRANDVIEW MEDICAL CENTER	56495	.08	4717	.02	61212	.09	100.25
100.26 GALENA CLINIC							100.26
100.27 GALENA PHARMACY	2061		172		2233		100.27
100.28 VITACARE	337083	.48	173942	.80	511025	.73	100.28
100.29 WEIGHT MGMT	51933	.07	6504	.03	58437	.08	100.29
100.30 OCCUPATIONAL HEALTH	328444	.47	32752	.15	361196	.52	100.30
101 CROSS FOOT ADJUSTMENTS							101
102 NEGATIVE COST CENTER							102
103 TOTAL	69686051	100.00	0	.00	69686051	100.00	103

APPORTIONMENT OF INPATIENT MEDICARE ANCILLARY SERVICE PPS CAPITAL COSTS

COST CENTER DESCRIPTION	CAPITAL	TOTAL	RATIO	INPATIENT	MEDICARE	
	RELATED		CAPITAL		PROGRAM	
	COSTS	CHARGES	COST TO	CHARGES	PPS CAPITAL	
	1	2	CHARGES	4	COSTS	5
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	757982	32696404	.023182	4963251	115058	37
38 RECOVERY ROOM	122134	1673007	.073003	428054	31249	38
39 DELIVERY ROOM & LABOR ROOM	60288	1829666	.032950	18979	625	39
40 ANESTHESIOLOGY	132378	6131173	.021591	820455	17714	40
41 RADIOLOGY-DIAGNOSTIC	1197279	23059291	.051922	2486225	129090	41
42 RADIOLOGY-THERAPEUTIC	505292	11969985	.042213	117414	4956	42
44 LABORATORY	69864	9552224	.007314	3057750	22364	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO						46.30
47 BLOOD STORING, PROCESSING & TRA	17385	1192902	.014574	445765	6497	47
48 INTRAVENOUS THERAPY	57593	2800582	.020565	5915	122	48
49 RESPIRATORY THERAPY	59336	2081612	.028505	1112181	31703	49
50 PHYSICAL THERAPY	131019	5044009	.025975	633828	16464	50
51 OCCUPATIONAL THERAPY	44794	1385221	.032337	175103	5662	51
52 SPEECH PATHOLOGY	2378	380692	.006247	80985	506	52
54 ELECTROENCEPHALOGRAPHY	15308	907871	.016861	76930	1297	54
55 MEDICAL SUPPLIES CHARGED TO PAT	47793	11685318	.004090	5541966	22667	55
55.01 IMPLANTABLE SUPPLIES CHGD TO PA	26214	1948516	.013453	231115	3109	55.01
56 DRUGS CHARGED TO PATIENTS	67536	12513743	.005397	4141218	22350	56
59 RENAL DIALYSIS	13633	282034	.048338	153900	7439	59
59.01 CARDIOLOGY	50763	2670574	.019008	1036978	19711	59.01
59.02 PULMONARY	7666	1168852	.006559	554689	3638	59.02
OUTPATIENT SERVICE COST CENTERS						
60 CLINIC	2606	567780	.004590	151973	698	60
60.01 DIABETES EDUCATION	48046	232167	.206946			60.01
60.02 GEROPSYCH OUTPATIENT						60.02
61 EMERGENCY	176431	7522096	.023455	976885	22913	61
62 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS	60091	1182926	.050799	105682	5369	62
63.50 RHC						63.50
63.60 FQHC						63.60
101 TOTAL	3673809	140478645		27317241	491201	101

APPORTIONMENT OF INPATIENT MEDICARE ROUTINE SERVICE PPS CAPITAL COSTS

COST CENTER DESCRIPTION	CAPITAL	SWING-BED	TOTAL	TOTAL	PER	INPATIENT	MEDICARE
	RELATED	ADJUSTMENT		PATIENT			INPATIENT
	COSTS	AMOUNT	COST	DAYS	DIEM	PROGRAM	PPS CAPITAL
	1	2	3	4	5	6	7
INPATIENT ROUTINE SERVICE COST CENTERS							
25 ADULTS & PEDIATRICS	646481		646481	15632	41.36	8797	363844 25
26 INTENSIVE CARE UNIT	140658		140658	1631	86.24	1028	88655 26
101 TOTAL	787139		787139			9825	452499 101

MEDICARE INPATIENT ROUTINE SERVICE PPS CAPITAL COSTS 452499

MEDICARE INPATIENT ANCILLARY SERVICE PPS CAPITAL COSTS 491201

TOTAL MEDICARE INPATIENT PPS CAPITAL COSTS 943700

MEDICARE DISCHARGES (WORKSHEET S-3, LINE 8, COLUMN 13)

MEDICARE PATIENT DAYS (WORKSHEET S-3, LINE 8, COLUMN 4)

PER DISCHARGE CAPITAL COSTS

PER DIEM CAPITAL COSTS

I. COST TO CHARGE RATIO FOR PPS HOSPITALS

1. TOTAL PROGRAM (TITLE XVIII) INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COST. (WORKSHEET D-1 PART II LINE 53)	14835257
2. HOSPITAL PART A TITLE XVIII CHARGES (SUM OF INPATIENT CHARGES AND ANCILLARY CHARGES ON WKST D-4 FOR HOSPITAL TITLE XVIII COMPONENT)	35271926
3. RATIO OF COST TO CHARGES (LINE 1 / LINE 2)	.421

COST TO CHARGE RATIO FOR REHAB SUBPROVIDER

1. TOTAL MEDICARE COSTS (WKST D-1 PART II LINE 49 - (WKST D PART III COLUMN 8 LINE 31 + WKST D PART IV COL 7 LINE 101))	2020754
2. TOTAL MEDICARE CHARGES [(WKST D-1 PART II LINE 41 DIVIDED BY (WKST C PART I LINE 31 COLUMN 3 DIVIDED BY COLUMN 6)] PLUS WKST D-4 COLUMN 2 LINE 103	2889975
3. RATIO OF COST TO CHARGES (LINE 1 / LINE 2)	.699

COST TO CHARGE RATIO FOR PSYCH SUBPROVIDER

1. TOTAL MEDICARE COSTS (WKST D-1 PART II LINE 49 - (WKST D PART III COLUMN 8 LINE 31 + WKST D PART IV COL 7 LINE 101))	1486967
2. TOTAL MEDICARE CHARGES (WKST D-4 LINE 31 COLUMN 2 PLUS WKST D-4 LINE 103 COLUMN 2) (SEE CR 5619)	2586146
3. RATIO OF COST TO CHARGES (LINE 1 / LINE 2)	.575

II. COST TO CHARGE RATIO FOR CAPITAL

1. TOTAL MEDICARE INPATIENT PPS CAPITAL RELATED COSTS (WKST D PART I LINES 25-30, COLS 10 & 12 + WKST D PART II, LINE 101, COLS 6 & 8)	943700
2. RATIO OF COST TO CHARGES (LINE II-1 / LINE I-2)	.027

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)	8547714
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)	29942294
3. RATIO OF COST TO CHARGES (LINE 1 / LINE 2)	.285