WIPFLi LLP
CPAs and Consultants

Wipfli LLP
10000 Innovation Drive
Suite 250
Milwaukee, WI 53226
414.431.9300
fax 414.431.9303
www.wipfli.com

November 25, 2009

Ms. Julie Goodman
Mercy Business Center
3430 Palmer Drive
Janesville, WI 53547

Re: Harvard Memorial Hospital Medicare Cost Report

Dear Julie:

Enclosed please find three copies of Harvard Memorial Hospital's Medicare cost report for the year ended June 30, 2009. Two copies are to be signed **in blue ink,** where indicated and forwarded to National Government Services, in the enclosed envelope on or before November 30, 2009. The copy bound stamped "Copy" is for your files.

As indicated on Worksheet S, Part II, the Hospital owes the Program $177,356 for services rendered during the year ended June 30, 2009.

Thank you for the opportunity to provide consulting services to Harvard Memorial Hospital. If you should have any questions concerning the June 30, 2009 Medicare cost report, please call me at (414) 431-9395.

Sincerely,

Roberta Farnam
Senior Accountant

Enclosures

An independent member firm of
MOORE STEPHENS
INTERNATIONAL LIMITED

WIPFLi LLP
CPAs and Consultants

Wipfli LLP
10000 Innovation Drive
Suite 250
Milwaukee, WI 53226
414.431.9300
fax 414.431.9303
www.wipfli.com

November 25, 2009

National Government Services, Inc.
Attn: Cost Report Acceptance Unit
6775 West Washington Street
Milwaukee, WI 53214

Re: Harvard Memorial Hospital
Provider No. 14-1335
FYE 6/30/2009

Enclosed please find the following for Harvard Memorial Hospital, provider number 14-1335, for the year ended June 30, 2009:

- Two copies of the Medicare cost report.
- One copy of the CMS-339 questionnaire.
- One copy of the supporting workpapers.
- Electronic cost report data file
- Electronic supporting workpaper files

As indicated on Worksheet S, the Hospital owes the Medicare Program $177,356.

If you have any questions, please call me at (414) 431-9395.

Sincerely,

Roberta Farnam
Senior Accountant

cc: Ms. Julie Goodman, Mercy Business Center

An independent member firm of
MOORE STEPHENS
INTERNATIONAL LIMITED

Harvard Memorial Hospital

Medicare Cost Report

Year Ended June 30, 2009

Provider No. 14-1335

Prepared By:

WIPFLI LLP

10000 Innovation Drive

Suite 250

Milwaukee, WI 53226

414.431.9300

Fax: 414.431.9303

WIPFLi LLP

Accountant's Compilation Report

Board of Directors
Harvard Memorial Hospital
Harvard, Illinois

We have compiled the Medicare cost report of Harvard Memorial Hospital (provider number 14-1335) for the year ended June 30, 2009, included in the accompanying prescribed form (Form CMS 2552-96) in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Center for Medicare and Medicaid Services (CMS), information that is the representation of management. We have not audited or reviewed the financial information contained in the cost report referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

This financial information is presented in accordance with the requirements of CMS, which differ from accounting principles generally accepted in the United States. Accordingly, this financial information is not designed for those who are not informed about such matters.

Wipfli LLP

Wipfli LLP

November 25, 2009
Milwaukee, Wisconsin

IN LIEU OF FORM CMS-2552-96(04/2005)
PREPARED 11/24/2009 17:14
FORM APPROVED
OMB NO. 0938-0050

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

WORKSHEET S
PARTS I & II

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY	PROVIDER NO: 14-1335	PERIOD FROM 7/ 1/2008 TO 6/30/2009	INTERMEDIARY USE ONLY --AUDITED --DESK REVIEW --INITIAL --REOPENED --FINAL 1-MCR CODE 00 - # OF REOPENINGS	DATE RECEIVED: / / INTERMEDIARY NO:

ELECTRONICALLY FILED COST REPORT DATE: 11/24/2009 TIME 17:14

PART I - CERTIFICATION

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED BY THIS REPORT WERE PROVIDED OR PROCURED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WHERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISIONMENT 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:
HARVARD MEMORIAL HOSPITAL 14-1335
FOR THE COST REPORTING PERIOD BEGINNING 7/ 1/2008 AND ENDING 6/30/2009 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.

ECR ENCRYPTION INFORMATION
DATE: 11/24/2009 TIME 17:14

tR4xTHLi3nlcqc6ZcTHqsOVs:7XsY0
4dAkU0WyQW3827bj4JK8H0U:JBWkMw
AzE00iKhaG0uZdgr

PI ENCRYPTION INFORMATION
DATE: 11/24/2009 TIME 17:14

IOqVNAoSm1AShhU3SARGpEkUjy7dg0
bECl:0E58yyVyUNRWwfhG0KP8Ah4Db
9egh3D25aq0G2aIM

OFFICER OR ADMINISTRATOR OF PROVIDER(S)

TITLE

DATE

PART II - SETTLEMENT SUMMARY

		TITLE V	TITLE XVIII A	TITLE XVIII B	TITLE XIX
		1	2	3	4
1	HOSPITAL	0	-214,670	37,314	0
5	HOSPITAL-BASED SNF	0	0	0	0
100	TOTAL	0	-214,670	37,314	0

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

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

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX ADDRESS
1 STREET: 901 GRANT STREET P.O. BOX:
1.01 CITY: HARVARD STATE: IL ZIP CODE: 60033- COUNTY: MC HENRY

HOSPITAL AND HOSPITAL-BASED COMPONENT IDENTIFICATION;

COMPONENT	COMPONENT NAME	PROVIDER NO.	NPI NUMBER	DATE CERTIFIED	PAYMENT SYSTEM (P,T,O OR N) V	XVIII	XIX
0	1	2	2.01	3	4	5	6
02.00 HOSPITAL	HARVARD MEMORIAL HOSPITAL	14-1335		1/ 1/2004	N	O	O
06.00 HOSPITAL-BASED SNF	CARE CENTER	14-6014		1/ 1/2002	N	P	N

17 COST REPORTING PERIOD (MM/DD/YYYY) FROM: 7/ 1/2008 TO: 6/30/2009

18	TYPE OF CONTROL	1	2
		2	

TYPE OF HOSPITAL/SUBPROVIDER

19	HOSPITAL	1	
20	SUBPROVIDER		

OTHER INFORMATION

21	INDICATE IF YOUR HOSPITAL IS EITHER (1)URBAN OR (2)RURAL AT THE END OF THE COST REPORT 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.		
21.01	DOES YOUR FACILITY QUALIFY AND IS CURRENTLY RECEIVING PAYMENT FOR DISPROPORTIONATE SHARE HOSPITAL ADJUSTMENT IN ACCORDANCE WITH 42 CFR 412.106?	N	
21.02	HAS YOUR FACILITY RECEIVED A NEW GEOGRAPHIC RECLASSICATION STATUS CHANGE AFTER THE FIRST DAY OF THE COST REPORTING PERIOD FROM RURAL TO URBAN AND VICE VERSA? ENTER "Y" FOR YES AND "N" FOR NO. IF YES, ENTER IN COLUMN 2 THE EFFECTIVE DATE (MM/DD/YYYY) (SEE INSTRUCTIONS).		
21.03	ENTER IN COLUMN 1 YOUR GEOGRAPHIC LOCATION EITHER (1)URBAN OR (2)RURAL. IF YOU ANSWERED URBAN IN COLUMN 1 INDICATE IF YOU RECEIVED EITHER A WAGE OR STANDARD GEOGRAPHICAL RECLASSIFICATION TO A RURAL LOCATION, ENTER IN COLUMN 2 "Y" FOR YES AND "N" FOR NO. IF COLUMN 2 IS YES, ENTER IN COLUMN 3 THE EFFECTIVE DATE (MM/DD/YYYY)(SEE INSTRUCTIONS) DOES YOUR FACILITY CONTAIN 100 OR FEWER BEDS IN ACCORDANCE WITH 42 CFR 412.105? ENTER IN COLUMN 4 "Y" OR "N". ENTER IN COLUMN 5 THE PROVIDERS ACTUAL MSA OR CBSA.	2	Y
21.04	FOR STANDARD GEOGRAPHIC CLASSIFICATION (NOT WAGE), WHAT IS YOUR STATUS AT THE BEGINNING OF THE COST REPORTING PERIOD. ENTER (1)URBAN OR (2)RURAL	2	
21.05	FOR STANDARD GEOGRAPHIC CLASSIFICATION (NOT WAGE), WHAT IS YOUR STATUS AT THE END OF THE COST REPORTING PERIOD. ENTER (1)URBAN OR (2)RURAL	2	
21.06	DOES THIS HOSPITAL QUALIFY FOR THE 3-YEAR TRANSITION OF HOLD HARMLESS PAYMENTS FOR SMALL RURAL HOSPITAL; UNDER THE PROSPECTIVE PAYMENT SYSTEM FOR HOSPITAL OUTPATIENT SERVICES UNDER DRA §5105 OR MIPPA §147? (SEE INSTRUC) ENTER "Y" FOR YES, AND "N" FOR NO.	N	
21.07	DOES THIS HOSPITAL QUALIFY AS A SCH WITH 100 OR FEWER BEDS UNDER MIPPA §147? ENTER "Y" FOR YES AND "N" FOR NO. (SEE INSTRUCTIONS)		
22	ARE YOU CLASSIFIED AS A REFERRAL CENTER?	N	
23	DOES THIS FACILITY OPERATE A TRANSPLANT CENTER? IF YES, ENTER CERTIFICATION DATE(S) BELOW.	N	
23.01	IF THIS IS A MEDICARE CERTIFIED KIDNEY TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION DATE IN COL. 3.	/ /	/ /
23.02	IF THIS IS A MEDICARE CERTIFIED HEART TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION DATE IN COL. 3.	/ /	/ /
23.03	IF THIS IS A MEDICARE CERTIFIED LIVER TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION DATE IN COL. 3.	/ /	/ /
23.04	IF THIS IS A MEDICARE CERTIFIED LUNG TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION DATE IN COL. 3.	/ /	/ /
23.05	IF MEDICARE PANCREAS TRANSPLANTS ARE PERFORMED SEE INSTRUCTIONS FOR ENTERING CERTIFICATION AND TERMINATION DATE.	/ /	/ /
23.06	IF THIS IS A MEDICARE CERTIFIED INTESTINAL TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION DATE IN COL. 3.	/ /	/ /
23.07	IF THIS IS A MEDICARE CERTIFIED ISLET TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION DATE IN COL. 3.	/ /	/ /
24	IF THIS IS AN ORGAN PROCUREMENT ORGANIZATION (OPO), ENTER THE OPO NUMBER IN COLUMN 2 AND TERMINATION DATE IN COLUMN 3 (MM/DD/YYYY)		/ /
24.01	IF THIS IS A MEDICARE TRANSPLANT CENTER; ENTER THE CCN (PROVIDER NUMBER) IN COLUMN 2, THE CERTIFICATION DATE OR RECERTIFICATION DATE (AFTER 12/26/2007) IN COLUMN 3 (mm/dd/yyyy).		/ /
25	IS THIS A TEACHING HOSPITAL OR AFFILIATED WITH A TEACHING HOSPITAL AND YOU ARE RECEIVING PAYMENTS FOR I&R?	N	
25.01	IS THIS TEACHING PROGRAM APPROVED IN ACCORDANCE WITH CMS PUB. 15-I, CHAPTER 4?		
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.		
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.	N	
25.04	ARE YOU CLAIMING COSTS ON LINE 70 OF WORKSHEET A? IF YES, COMPLETE WORKSHEET D-2, PART I.	N	
25.05	HAS YOUR FACILITY DIRECT GME FTE CAP (COLUMN 1) OR IME FTE CAP (COLUMN 2) BEEN REDUCED UNDER 42 CFR 413.79(c)(3) OR 42 CFR 412.105(f)(1)(iv)(B)? ENTER "Y" FOR YES AND "N" FOR NO IN THE APPLICABLE COLUMNS. (SEE INSTRUCTIONS)		

25.06 HAS YOUR FACILITY RECEIVED ADDITIONAL DIRECT GME FTE RESIDENT CAP SLOTS OR IME FTE RESIDENTS 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)

26 IF THIS IS A SOLE COMMUNITY HOSPITAL (SCH),ENTER THE NUMBER OF PERIODS SCH STATUS IN EFFECT IN THE C/R PERIOD. 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. 0

26.01 ENTER THE APPLICABLE SCH DATES: BEGINNING: / / ENDING: / /

26.02 ENTER THE APPLICABLE SCH DATES: BEGINNING: / / ENDING: / /

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. N / /

28 IF THIS FACILITY CONTAINS A HOSPITAL-BASED SNF, ARE ALL PATIENTS UNDER MANAGED CARE OR THERE WERE NO MEDICARE UTILIZATION ENTER "Y", IF "N" COMPLETE LINES 28.01 AND 28.02 N

28.01 IF HOSPITAL BASED SNF, ENTER APPROPRIATE TRANSITION PERIOD 1, 2, 3, OR 100 IN COLUMN 1. ENTER IN COLUMNS 2 AND 3 THE WAGE INDEX ADJUSTMENT FACTOR BEFORE AND ON OR AFTER THE OCTOBER 1ST (SEE INSTRUCTIONS)

28.02 ENTER IN COLUMN 1 THE HOSPITAL BASED SNF FACILITY SPECIFIC RATE(FROM YOUR FISCAL INTERMEDIARY) IF YOU HAVE NOT TRANSITIONED TO 100% PPS SNF PPS PAYMENT. IN COLUMN 2 ENTER THE FACILITY CLASSIFICATION URBAN(1) OR RURAL (2). IN COLUMN 3 ENTER THE SNF MSA CODE OR TWO CHARACTER STATE CODE IF A RURAL BASED FACILITY. IN COLUMN 4, ENTER THE SNF CBSA CODE OR TWO CHARACTER CODE IF RURAL BASED FACILITY

	1	2	3	4
28.01	100	1.0735	1.0399	
28.02	0.00	1	1600	16974

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 INSTR)

		%	Y/N
28.03	STAFFING	100.00%	Y
28.04	RECRUITMENT	0.00%	
28.05	RETENTION	0.00%	
28.06	TRAINING	0.00%	
28.07		0.00%	
28.08		0.00%	
28.09		0.00%	
28.10		0.00%	
28.11		0.00%	
28.12		0.00%	
28.13		0.00%	
28.14		0.00%	
28.15		0.00%	
28.16		0.00%	
28.17		0.00%	
28.18		0.00%	
28.19		0.00%	
28.20		0.00%	

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? N

30 DOES THIS HOSPITAL QUALIFY AS A RURAL PRIMARY CARE HOSPITAL (RPCH)/CRITICAL ACCESS HOSPITAL(CAH)? (SEE 42 CFR 485.606ff) Y

30.01 IF SO, IS THIS THE INITIAL 12 MONTH PERIOD FOR THE FACILITY OPERATED AS AN RPCH/CAH? SEE 42 CFR 413.70 N

30.02 IF THIS FACILITY QUALIFIES AS AN RPCH/CAH, HAS IT ELECTED THE ALL-INCLUSIVE METHOD OF PAYMENT FOR OUTPATIENT SERVICES? (SEE INSTRUCTIONS) Y

30.03 IF THIS FACILITY QUALIFIES AS A CAH, IS IT ELIBIBLE 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). N

30.04 IF THIS FACILITY QUALIFIES AS A CAH, IS IT ELIBIBLE 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 N

31 IS THIS A RURAL HOSPITAL QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c). N

31.01 IS THIS A RURAL SUBPROVIDER 1 QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c). N

31.02 IS THIS A RURAL SUBPROVIDER 2 QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c). N

31.03 IS THIS A RURAL SUBPROVIDER 3 QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c). N

31.04 IS THIS A RURAL SUBPROVIDER 4 QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c). N

31.05 IS THIS A RURAL SUBPROVIDER 5 QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c). N

MISCELLANEOUS COST REPORT INFORMATION

32 IS THIS AN ALL-INCLUSIVE PROVIDER? IF YES, ENTER THE METHOD USED (A, B, OR E ONLY) COL 2. N

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 N

34 IS THIS A NEW HOSPITAL UNDER 42 CFR 413.40 (f)(1)(i) TEFRA? N

35 HAVE YOU ESTABLISHED A NEW SUBPROVIDER (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)? N

35.01 HAVE YOU ESTABLISHED A NEW SUBPROVIDER (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)? N

35.02 HAVE YOU ESTABLISHED A NEW SUBPROVIDER (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)?

35.03 HAVE YOU ESTABLISHED A NEW SUBPROVIDER (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)?

35.04 HAVE YOU ESTABLISHED A NEW SUBPROVIDER (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)?

PROSPECTIVE PAYMENT SYSTEM (PPS)-CAPITAL

		V 1	XVIII 2	XIX 3
36	DO YOU ELECT FULLY PROSPECTIVE PAYMENT METHODOLOGY FOR CAPITAL COSTS? (SEE INSTRUCTIONS)	N	N	N

36.01 DOES YOUR FACILITY QUALIFY AND RECEIVE PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE

WITH 42 CFR 412.320? (SEE INSTRUCTIONS) N N N
37 DO YOU ELECT HOLD HARMLESS PAYMENT METHODOLOGY FOR CAPITAL COSTS? (SEE INSTRUCTIONS) N N N
37.01 IF YOU ARE A HOLD HARMLESS PROVIDER, ARE YOU FILING ON THE BASIS OF 100% OF THE FED RATE?

TITLE XIX INPATIENT SERVICES
38 DO YOU HAVE TITLE XIX INPATIENT HOSPITAL SERVICES? Y
38.01 IS THIS HOSPITAL REIMBURSED FOR TITLE XIX THROUGH THE COST REPORT EITHER IN FULL OR IN PART? N
38.02 DOES THE TITLE XIX PROGRAM REDUCE CAPITAL FOLLOWING THE MEDICARE METHODOLOGY? N
38.03 ARE TITLE XIX NF PATIENTS OCCUPYING TITLE XVIII SNF BEDS (DUAL CERTIFICATION)? N
38.04 DO YOU OPERATE AN ICF/MR FACILITY FOR PURPOSES OF TITLE XIX? N

40 ARE THERE ANY RELATED ORGANIZATION OR HOME OFFICE COSTS AS DEFINED IN CMS PUB 15-I, CHAP 10? IF YES, AND THIS FACILITY IS PART OF A CHAIN ORGANIZATION, ENTER IN COLUMN 2 THE CHAIN HOME OFFICE NUMBER. (SEE INSTRUCTIONS). Y 901041
40.01 NAME: MERCY HOME OFFICE FI/CONTRACTOR NAME NGS FI/CONTRACTOR # 00450
40.02 STREET: 1000 MINERAL POINT AVE P.O. BOX:
40.03 CITY: JANESVILLE STATE: WI ZIP CODE: 53547-
41 ARE PROVIDER BASED PHYSICIANS' COSTS INCLUDED IN WORKSHEET A? Y
42 ARE PHYSICAL THERAPY SERVICES PROVIDED BY OUTSIDE SUPPLIERS? N
42.01 ARE OCCUPATIONAL THERAPY SERVICES PROVIDED BY OUTSIDE SUPPLIERS? N
42.02 ARE SPEECH PATHOLOGY SERVICES PROVIDED BY OUTSIDE SUPPLIERS? N
43 ARE RESPIRATORY THERAPY SERVICES PROVIDED BY OUTSIDE SUPPLIERS? N
44 IF YOU ARE CLAIMING COST FOR RENAL SERVICES ON WORKSHEET A, ARE THEY INPATIENT SERVICES ONLY? N
45 HAVE YOU CHANGED YOUR COST ALLOCATION METHODOLOGY FROM THE PREVIOUSLY FILED COST REPORT? N 00/00/0000
SEE CMS PUB. 15-II, SECTION 3617. IF YES, ENTER THE APPROVAL DATE IN COLUMN 2.
45.01 WAS THERE A CHANGE IN THE STATISTICAL BASIS?
45.02 WAS THERE A CHANGE IN THE ORDER OF ALLOCATION?
45.03 WAS THE CHANGE TO THE SIMPLIFIED COST FINDING METHOD?
46 IF YOU ARE PARTICIPATING IN THE NHCMQ DEMONSTRATION PROJECT (MUST HAVE A HOSPITAL-BASED SNF) DURING THIS COST REPORTING PERIOD, ENTER THE PHASE (SEE INSTRUCTIONS).

IF THIS FACILITY CONTAINS A PROVIDER THAT QUALIFIES FOR AN EXEMPTION FROM THE APPLICATION OF THE LOWER OF COSTS OR CHARGES, ENTER "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
47.00 HOSPITAL	N	N	N	N	N
49.00 SNF	N	N			

52 DOES THIS HOSPITAL CLAIM EXPENDITURES FOR EXTRAORDINARY CIRCUMSTANCES IN ACCORDANCE WITH 42 CFR 412.348(e)? (SEE INSTRUCTIONS) N
52.01 IF YOU ARE A FULLY PROSPECTIVE OR HOLD HARMLESS PROVIDER ARE YOU ELIGIBLE FOR THE SPECIAL EXCEPTIONS PAYMENT PURSUANT TO 42 CFR 412.348(g)? IF YES, COMPLETE WORKSHEET L, PART IV N
53 IF YOU ARE 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. 0
53.01 MDH PERIOD: BEGINNING: / / ENDING: / /
54 LIST AMOUNTS OF MALPRACTICE PREMIUMS AND PAID LOSSES:
PREMIUMS: 67,200
PAID LOSSES: 0
AND/OR SELF INSURANCE: 0
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. N
55 DOES YOUR FACILITY QUALIFY FOR ADDITIONAL PROSPECTIVE PAYMENT IN ACCORDANCE WITH 42 CFR 412.107. ENTER "Y" FOR YES AND "N" FOR NO. N

56 ARE YOU CLAIMING AMBULANCE COSTS? IF YES, ENTER IN COLUMN 2 THE PAYMENT LIMIT PROVIDED FROM YOUR FISCAL INTERMEDIARY AND THE APPLICABLE DATES FOR THOSE LIMITS IN COLUMN 0. IF THIS IS THE FIRST YEAR OF OPERATION NO ENTRY IS REQUIRED IN COLUMN 2. IF COLUMN 1 IS Y, ENTER Y OR N IN COLUMN 3 WHETHER THIS IS YOUR FIRST YEAR OF OPERATIONS FOR RENDERING AMBULANCE SERVICES. ENTER IN COLUMN 4, IF APPLICABLE, THE FEE SCHEDULES AMOUNTS FOR THE PERIOD BEGINNING ON OR AFTER 4/1/2002.

	DATE 0	Y OR N 1	LIMIT 2	Y OR N 3	FEES 4
56		N	0.00		0
56.01 ENTER SUBSEQUENT AMBULANCE PAYMENT LIMIT AS REQUIRED. SUBSCRIPT IF MORE THAN 2 LIMITS APPLY. ENTER IN COLUMN 4 THE FEE SCHEDULES AMOUNTS FOR INITIAL OR SUBSEQUENT PERIOD AS APPLICABLE.			0.00		0
56.02 THIRD AMBULANCE LIMIT AND FEE SCHEDULE IF NECESSARY.			0.00		0
56.03 FOURTH AMBULANCE LIMIT AND FEE SCHEDULE IF NECESSARY.			0.00		0

57 ARE YOU CLAIMING NURSING AND ALLIED HEALTH COSTS? N
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% FEDERAL 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. N
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 "Y" FOR YES OR "N" FOR NO. IS THE FACILITY TRAINING RESIDENTS IN A NEW TEACHING PROGRAM IN ACCORDANCE WITH 42 CFR SEC. 412.424(d)(1)(iii)(2)? ENTER IN COLUMN 2 "Y"FOR YES OR "N" FOR NO. IF COLUMN 2 IS Y, ENTER 1, 2 OR 3 RESPECTIVELY IN COLUMN 3 (SEE INSTRUCTIONS). IF THE CURRENT COST REPORTING PERIOD COVERS THE BEGINNING OF THE FOURTH ENTER 4 IN COLUMN 3, OR IF THE SUBSEQUENT ACADEMIC YEARS OF THE NEW TEACHING PROGRAM IN EXISTENCE, ENTER 5. (SEE INSTR). 0
59 ARE YOU A LONG TERM CARE HOSPITAL (LTCH)? ENTER IN COLUMN 1 "Y" FOR YES AND "N" FOR NO. IF YES, HAVE YOU MADE THE ELECTION FOR 100% FEDERAL PPS REIMBURSEMENT? ENTER IN COLUMN 2 "Y" FOR YES AND "N" FOR NO. (SEE INSTRUCTIONS) N
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) N

60.01 IF LINE 60 COLUMN 1 IS Y, AND THE FACILITY IS AN IPF SUBPROVIDER, WERE RESIDENTS TRAINING IN THIS FACILITY IN ITS MOST RECENT COST REPORTING PERIOD FILED BEFORE NOV. 15, 2004? ENTER "Y" FOR YES AND "N" FOR NO. IS THIS FACILITY TRAINING RESIDENTS IN A NEW TEACHING PROGRAM IN ACCORDANCE WITH 42 CFR §412.424(d)(1)(iii)(C)? ENTER IN COL. 2 "Y" FOR YES OR "N" FOR NO. IF COL. 2 IS Y, ENTER 1, 2 OR 3 RESPECTIVELY IN COL. 3, (SEE INSTRUC). IF THE CURRENT COST REPORTING PERIOD COVERS THE BEGINNING OF THE FOURTH ENTER 4 IN COL. 3, OR IF THE SUBSEQUENT ACADEMIC YEARS OF THE NEW TEACHING PROGRAM IN EXISTENCE, ENTER 5. (SEE INSTRUC). 0

MULTICAMPUS

61.00 IS THIS FACILITY PART OF A MULTICAMPUS HOSPITAL THAT HAS ONE OR MORE CAMPUSES IN DIFFERENT CBSA? ENTER "Y" FOR YES AND "N" FOR NO.

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

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

SETTLEMENT DATA

63.00 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 COL. 1. IF COL. 1 IS "Y", ENTER THE "PAID THROUGH" DATE OF THE PS&R IN COL. 2 (MM/DD/YYYY). / /

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL IN LIEU OF FORM CMS-2552-96 (04/2005)

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX STATISTICAL DATA

PROVIDER NO: 14-1335 | PERIOD: FROM 7/ 1/2008 TO 6/30/2009 | PREPARED 11/24/2009 WORKSHEET S-3 PART I

	COMPONENT	NO. OF BEDS 1	BED DAYS AVAILABLE 2	CAH HOURS 2.01	I/P DAYS TITLE V 3	I/P DAYS TITLE XVIII 4	O/P VISITS NOT LTCH N/A 4.01	TRIPS TOTAL TITLE XIX 5
1	ADULTS & PEDIATRICS	17	6,205	36,126.00		785		74
2	HMO							
2 01	HMO - (IRF PPS SUBPROVIDER)							
3	ADULTS & PED-SB SNF							
4	ADULTS & PED-SB NF							
5	TOTAL ADULTS AND PEDS	17	6,205	36,126.00		785		74
6	INTENSIVE CARE UNIT	3	1,095	2,270.00		54		5
7	CORONARY CARE UNIT							
11	NURSERY							
12	TOTAL	20	7,300	38,396.00		839		79
13	RPCH VISITS							
14	SUBPROVIDER							
15	SKILLED NURSING FACILITY	14	5,110			3,464		
16	NURSING FACILITY							
17	OTHER LONG TERM CARE	31	11,315					
25	TOTAL	65						
26	OBSERVATION BED DAYS							
27	AMBULANCE TRIPS							
28	EMPLOYEE DISCOUNT DAYS							
28 01	EMP DISCOUNT DAYS -IRF							

	COMPONENT	I/P DAYS TITLE XIX ADMITTED 5.01	I/P DAYS OBSERVATION BEDS NOT ADMITTED 5.02	O/P VISITS TOTAL ALL PATS 6	TRIPS TOTAL OBSERVATION BEDS ADMITTED 6.01	TRIPS TOTAL OBSERVATION BEDS NOT ADMITTED 6.02	INTERNS & RES. FTES TOTAL 7	INTERNS & RES. FTES LESS I&R REPL NON-PHYS ANES 8
1	ADULTS & PEDIATRICS			1,496				
2	HMO							
2 01	HMO - (IRF PPS SUBPROVIDER)							
3	ADULTS & PED-SB SNF							
4	ADULTS & PED-SB NF							
5	TOTAL ADULTS AND PEDS			1,496				
6	INTENSIVE CARE UNIT			94				
7	CORONARY CARE UNIT							
11	NURSERY							
12	TOTAL			1,590				
13	RPCH VISITS							
14	SUBPROVIDER							
15	SKILLED NURSING FACILITY			3,464				
16	NURSING FACILITY							
17	OTHER LONG TERM CARE			6,789				
25	TOTAL							
26	OBSERVATION BED DAYS			159		159		
27	AMBULANCE TRIPS							
28	EMPLOYEE DISCOUNT DAYS							
28 01	EMP DISCOUNT DAYS -IRF							

	COMPONENT	I & R FTES NET 9	FULL TIME EQUIV EMPLOYEES ON PAYROLL 10	FULL TIME EQUIV NONPAID WORKERS 11	DISCHARGES TITLE V 12	DISCHARGES TITLE XVIII 13	DISCHARGES TITLE XIX 14	DISCHARGES TOTAL ALL PATIENTS 15
1	ADULTS & PEDIATRICS					284	44	613
2	HMO							
2 01	HMO - (IRF PPS SUBPROVIDER)							
3	ADULTS & PED-SB SNF							
4	ADULTS & PED-SB NF							
5	TOTAL ADULTS AND PEDS							
6	INTENSIVE CARE UNIT							
7	CORONARY CARE UNIT							
11	NURSERY							
12	TOTAL		119.95			284	44	613
13	RPCH VISITS							
14	SUBPROVIDER							
15	SKILLED NURSING FACILITY		10.77					
16	NURSING FACILITY							
17	OTHER LONG TERM CARE		21.10					164
25	TOTAL		151.82					
26	OBSERVATION BED DAYS							
27	AMBULANCE TRIPS							
28	EMPLOYEE DISCOUNT DAYS							
28 01	EMP DISCOUNT DAYS -IRF							

PROSPECTIVE PAYMENT FOR SNF
STATISTICAL DATA

PROVIDER NO: 14-1335 | PERIOD: FROM 7/ 1/2008 TO 6/30/2009 | PREPARED 11/24/2009 | WORKSHEET S-7

	GROUP(1)	M3PI REVENUE CODE	SERVICES PRIOR TO 10/1 RATE	SERVICES PRIOR TO 10/1 DAYS	SERVICES ON/AFTER 10/1 RATE	SERVICES ON/AFTER 10/1 DAYS	SRVCS 4/1/01 TO 9/30/01 RATE	SRVCS 4/1/01 TO 9/30/01 DAYS
	1	2	3	3.01	4	4.01	4.02	4.03
1		RUC						
2		RUB		187				
3		RUA		20				
3	.01	RUX						
3	.02	RUL		39				
4		RVC		14				
5		RVB		492				
6		RVA		95				
6	.01	RVX						
6	.02	RVL		98				
7		RHC		402				
8		RHB		651				
9		RHA		53				
9	.01	RHX						
9	.02	RHL						
10		RMC		78				
11		RMB		499				
12		RMA		101				
12	.01	RMX		98				
12	.02	RML		522				
13		RLB						
14		RLA						
14	.01	RLX						
15		SE3						
16		SE2		32				
17		SE1		1				
18		SSC		15				
19		SSB		7				
20		SSA		22				
21		CC2						
22		CC1						
23		CB2						
24		CB1						
25		CA2						
26		CA1		38				
27		IB2						
28		IB1						
29		IA2						
30		IA1						
31		BB2						
32		BB1						
33		BA2						
34		BA1						
35		PE2						
36		PE1						
37		PD2						
38		PD1						
39		PC2						
40		PC1						
41		PB2						
42		PB1						
43		PA2						
44		PA1						
45		Default						
46		TOTAL		3,464				

(1) Enter in column 3.01 the days prior to October 1st and in column 4.01 the days on after October 1st. Enter in column 4.03 the days on 4/1/2001 through 9/30/2001. The sum of the days in column 3.01, 4.01, and 4.03 must agree with the days reported on Wkst. S-3, Part I, column 4, line 15. The sum of the days in column 4.06 must agree with the days reported on Wkst S-3, Part I column 4, line 3.

Worksheet S-2 reference data:

Transition Period	100% Federal
Wage Index Factor (before 10/01)	1.0735
Wage Index Factor (after 10/01)	1.0399
SNF Facility Specific Rate	0.00
Urban/Rural Designation	URBAN
SNF MSA Code	1600
SNF CBSA Code	16974

PROSPECTIVE PAYMENT FOR SNF
STATISTICAL DATA

PROVIDER NO: 14-1335
PERIOD: FROM 7/ 1/2008 TO 6/30/2009
PREPARED 11/24/2009
WORKSHEET S-7

	GROUP(1) 1	M3PI REVENUE CODE 2	HIGH COST(2) RUGs DAYS 4.05	SWING BED SNF DAYS 4.06	TOTAL 5
1	RUC				
2	RUB				
3	RUA				
3 .01	RUX				
3 .02	RUL				
4	RVC				
5	RVB				
6	RVA				
6 .01	RVX				
6 .02	RVL				
7	RHC				
8	RHB				
9	RHA				
9 .01	RHX				
9 .02	RHL				
10	RMC				
11	RMB				
12	RMA				
12 .01	RMX				
12 .02	RML				
13	RLB				
14	RLA				
14 .01	RLX				
15	SE3				
16	SE2				
17	SE1				
18	SSC				
19	SSB				
20	SSA				
21	CC2				
22	CC1				
23	CB2				
24	CB1				
25	CA2				
26	CA1				
27	IB2				
28	IB1				
29	IA2				
30	IA1				
31	BB2				
32	BB1				
33	BA2				
34	BA1				
35	PE2				
36	PE1				
37	PD2				
38	PD1				
39	PC2				
40	PC1				
41	PB2				
42	PB1				
43	PA2				
44	PA1				
45	Default				
46	TOTAL				

(2) Enter in column 4.05 those days in either column 3.01 or 4.01 which cover the period of 4/1/2000 through 9/30/2000. These RUGs will be incremented by an additional 20% payment.

(3) Enter in column 4.06 the swing bed days for cost reporting periods beginning on or after 7/1/2002.

Worksheet S-2 reference data:

Transition Period	100% Federal
Wage Index Factor (before 10/01)	1.0735
Wage Index Factor (after 10/01)	1.0399
SNF Facility Specific Rate	0.00
Urban/Rural Designation	URBAN
SNF MSA Code	1600
SNF CBSA Code	16974

HOSPITAL UNCOMPENSATED CARE DATA

PROVIDER NO: 14-1335 | PERIOD: FROM 7/ 1/2008 TO 6/30/2009 | PREPARED 11/24/2009 WORKSHEET S-10

	DESCRIPTION	
	UNCOMPENSATED CARE INFORMATION	
1	DO YOU HAVE A WRITTEN CHARITY CARE POLICY?	
2	ARE PATIENTS WRITE-OFFS IDENTIFIED AS CHARITY? IF YES ANSWER LINES 2.01 THRU 2.04	
2.01	IS IT AT THE TIME OF ADMISSION?	
2.02	IS IT AT THE TIME OF FIRST BILLING?	
2.03	IS IT AFTER SOME COLLECTION EFFORT HAS BEEN MADE?	
2.04		
3	ARE CHARITY WRITE-OFFS MADE FOR PARTIAL BILLS?	
4	ARE CHARITY DETERMINATIONS BASED UPON ADMINISTRATIVE JUDGMENT WITHOUT FINANCIAL DATA?	
5	ARE CHARITY DETERMINATIONS BASED UPON INCOME DATA ONLY?	
6	ARE CHARITY DETERMINATIONS BASED UPON NET WORTH (ASSETS) DATA?	
7	ARE CHARITY DETERMINATIONS BASED UPON INCOME AND NET WORTH DATA?	
8	DOES YOUR ACCOUNTING SYSTEM SEPARATELY IDENTIFY BAD DEBT AND CHARITY CARE? IF YES ANSWER 8.01	
8.01	DO YOU SEPARATELY ACCOUNT FOR INPATIENT AND OUTPATIENT SERVICES?	
9	IS DISCERNING CHARITY FROM BAD DEBT A HIGH PRIORITY IN YOUR INSTITUTION? IF NO ANSWER 9.01 THRU 9.04	
9.01	IS IT BECAUSE THERE IS NOT ENOUGH STAFF TO DETERMINE ELIGIBILITY?	
9.02	IS IT BECAUSE THERE IS NO FINANCIAL INCENTIVE TO SEPARATE CHARITY FROM BAD DEBT?	
9.03	IS IT BECAUSE THERE IS NO CLEAR DIRECTIVE POLICY ON CHARITY DETERMINATION?	
9.04	IS IT BECAUSE YOUR INSTITUTION DOES NOT DEEM THE DISTINCTION IMPORTANT?	
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?	
11	IF CHARITY DETERMINATIONS ARE MADE BASED UPON INCOME DATA, IS THE INCOME DIRECTLY TIED TO FEDERAL POVERTY LEVEL? IF YES ANSWER 11.01 THRU 11.04	
11.01	IS THE PERCENTAGE LEVEL USED LESS THAN 100% OF THE FEDERAL POVERTY LEVEL?	
11.02	IS THE PERCENTAGE LEVEL USED BETWEEN 100% AND 150% OF THE FEDERAL POVERTY LEVEL?	
11.03	IS THE PERCENTAGE LEVEL USED BETWEEN 150% AND 200% OF THE FEDERAL POVERTY LEVEL?	
11.04	IS THE PERCENTAGE LEVEL USED GREATER THAN 200% OF THE FEDERAL POVERTY LEVEL?	
12	ARE PARTIAL WRITE-OFFS GIVEN TO HIGHER INCOME PATIENTS ON A GRADUAL SCALE?	
13	IS THERE CHARITY CONSIDERATION GIVEN TO HIGH NET WORTH PATIENTS WHO HAVE CATASTROPHIC OR OTHER EXTRAORDINARY MEDICAL EXPENSES?	
14	IS YOUR HOSPITAL STATE OR LOCAL GOVERNMENT OWNED? IF YES ANSWER LINES 14.01 AND 14.02	
14.01	DO YOU RECEIVE DIRECT FINANCIAL SUPPORT FROM THAT GOVERNMENT ENTITY FOR THE PURPOSE OF PROVIDING COMPENSATED CARE?	
14.02	WHAT PERCENTAGE OF THE AMOUNT ON LINE 14.01 IS FROM GOVERNMENT FUNDING?	
15	DO YOU RECEIVE RESTRICTED GRANTS FOR RENDERING CARE TO CHARITY PATIENTS?	
16	ARE OTHER NON-RESTRICTED GRANTS USED TO SUBSIDIZE CHARITY CARE?	
	UNCOMPENSATED CARE REVENUES	
17	REVENUE FROM UNCOMPENSATED CARE	11,017,924
17.01	GROSS MEDICAID REVENUES	
18	REVENUES FROM STATE AND LOCAL INDIGENT CARE PROGRAMS	
19	REVENUE RELATED TO SCHIP (SEE INSTRUCTIONS)	
20	RESTRICTED GRANTS	
21	NON-RESTRICTED GRANTS	
22	TOTAL GROSS UNCOMPENSATED CARE REVENUES	11,017,924
	UNCOMPENSATED CARE COST	
23	TOTAL CHARGES FOR PATIENTS COVERED BY STATE AND LOCAL INDIGENT CARE PROGRAMS	
24	COST TO CHARGE RATIO (WKST C, PART I, COLUMN 3, LINE 103, DIVIDED BY COLUMN 8, LINE 103)	.451446
25	TOTAL STATE AND LOCAL INDIGENT CARE PROGRAM COST (LINE 23 * LINE 24)	
26	TOTAL SCHIP CHARGES FROM YOUR RECORDS	
27	TOTAL SCHIP COST, (LINE 24 * LINE 26)	
28	TOTAL GROSS MEDICAID CHARGES FROM YOUR RECORDS	6,085,500

HOSPITAL UNCOMPENSATED CARE DATA

PROVIDER NO: 14-1335

PERIOD: FROM 7/ 1/2008 TO 6/30/2009

PREPARED 11/24/2009
WORKSHEET S-10

	DESCRIPTION	
29	TOTAL GROSS MEDICAID COST (LINE 24 * LINE 28)	2,747,275
30	OTHER UNCOMPENSATED CARE CHARGES FROM YOUR RECORDS	2,220,713
31	UNCOMPENSATED CARE COST (LINE 24 * LINE 30)	1,002,532
32	TOTAL UNCOMPENSATED CARE COST TO THE HOSPITAL (SUM OF LINES 25, 27, AND 29)	2,747,275

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL IN LIEU OF FORM CMS-2552-96(9/1996)

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

I PROVIDER NO: 14-1335 I PERIOD: I FROM 7/ 1/2008 I TO 6/30/2009 I PREPARED 11/24/2009 I WORKSHEET A

	COST CENTER	COST CENTER DESCRIPTION	SALARIES 1	OTHER 2	TOTAL 3	RECLASS-IFICATIONS 4	RECLASSIFIED TRIAL BALANCE 5
		GENERAL SERVICE COST CNTR					
1	0100	OLD CAP REL COSTS-BLDG & FIXT					
2	0200	OLD CAP REL COSTS-MVBLE EQUIP					
3	0300	NEW CAP REL COSTS-BLDG & FIXT		1,385,377	1,385,377	8,731	1,394,108
4	0400	NEW CAP REL COSTS-MVBLE EQUIP		844,983	844,983		844,983
5	0500	EMPLOYEE BENEFITS	124,318	1,464,266	1,588,584		1,588,584
6	0600	ADMINISTRATIVE & GENERAL	908,609	1,175,445	2,084,054	-8,731	2,075,323
8	0800	OPERATION OF PLANT	202,311	640,345	842,656		842,656
9	0900	LAUNDRY & LINEN SERVICE	16,220	3,323	19,543		19,543
10	1000	HOUSEKEEPING	188,224	79,691	267,915		267,915
11	1100	DIETARY	400,097	213,786	613,883		613,883
12	1200	CAFETERIA					
13	1300	MAINTENANCE OF PERSONNEL					
14	1400	NURSING ADMINISTRATION	658,586	70,425	729,011		729,011
15	1500	CENTRAL SERVICES & SUPPLY					
17	1700	MEDICAL RECORDS & LIBRARY	390,518	37,298	427,816		427,816
18	1800	SOCIAL SERVICE					
		INPAT ROUTINE SRVC CNTRS					
25	2500	ADULTS & PEDIATRICS	884,410	166,648	1,051,058		1,051,058
26	2600	INTENSIVE CARE UNIT	136,340	21,491	157,831		157,831
27	2700	CORONARY CARE UNIT					
31	3100	SUBPROVIDER					
33	3300	NURSERY					
34	3400	SKILLED NURSING FACILITY	448,987	172,679	621,666		621,666
35	3500	NURSING FACILITY					
36	3600	OTHER LONG TERM CARE	879,958	338,430	1,218,388		1,218,388
		ANCILLARY SRVC COST CNTRS					
37	3700	OPERATING ROOM	993,247	2,021,801	3,015,048		3,015,048
38	3800	RECOVERY ROOM					
39	3900	DELIVERY ROOM & LABOR ROOM					
41	4100	RADIOLOGY-DIAGNOSTIC	692,975	536,750	1,229,725		1,229,725
43	4300	RADIOISOTOPE					
44	4400	LABORATORY	429,990	410,867	840,857		840,857
48	4800	INTRAVENOUS THERAPY					
49	4900	RESPIRATORY THERAPY	316,135	59,207	375,342		375,342
50	5000	PHYSICAL THERAPY	534,770	32,802	567,572		567,572
51	5100	OCCUPATIONAL THERAPY					
52	5200	SPEECH PATHOLOGY					
53	5300	ELECTROCARDIOLOGY					
53.01	5301	CARDIAC REHABILITATION	70,709	21,259	91,968		91,968
54	5400	ELECTROENCEPHALOGRAPHY					
55	5500	MEDICAL SUPPLIES CHARGED TO PATIENTS					
56	5600	DRUGS CHARGED TO PATIENTS	192,268	423,836	616,104		616,104
		OUTPAT SERVICE COST CNTRS					
60	6000	CLINIC					
61	6100	EMERGENCY	421,991	1,648,276	2,070,267		2,070,267
62	6200	OBSERVATION BEDS (NON-DISTINCT PART)					
		SPEC PURPOSE COST CENTERS					
88	8800	INTEREST EXPENSE					
95		SUBTOTALS	8,890,663	11,768,985	20,659,648	-0-	20,659,648
		NONREIMBURS COST CENTERS					
96	9600	GIFT, FLOWER, COFFEE SHOP & CANTEEN					
98	9800	PHYSICIANS' PRIVATE OFFICES					
101		TOTAL	8,890,663	11,768,985	20,659,648	-0-	20,659,648

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL IN LIEU OF FORM CMS-2552-96(9/1996)

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

I PROVIDER NO: 14-1335 I PERIOD: I FROM 7/ 1/2008 I TO 6/30/2009 I PREPARED 11/24/2009 I WORKSHEET A

	COST CENTER	COST CENTER DESCRIPTION	ADJUSTMENTS 6	NET EXPENSES FOR ALLOC 7
		GENERAL SERVICE COST CNTR		
1	0100	OLD CAP REL COSTS-BLDG & FIXT		
2	0200	OLD CAP REL COSTS-MVBLE EQUIP		
3	0300	NEW CAP REL COSTS-BLDG & FIXT	-149,554	1,244,554
4	0400	NEW CAP REL COSTS-MVBLE EQUIP		844,983
5	0500	EMPLOYEE BENEFITS	272,618	1,861,202
6	0600	ADMINISTRATIVE & GENERAL	713,812	2,789,135
8	0800	OPERATION OF PLANT	257,784	1,100,440
9	0900	LAUNDRY & LINEN SERVICE		19,543
10	1000	HOUSEKEEPING		267,915
11	1100	DIETARY	-102,096	511,787
12	1200	CAFETERIA		
13	1300	MAINTENANCE OF PERSONNEL		
14	1400	NURSING ADMINISTRATION		729,011
15	1500	CENTRAL SERVICES & SUPPLY		
17	1700	MEDICAL RECORDS & LIBRARY	-1,475	426,341
18	1800	SOCIAL SERVICE		
		INPAT ROUTINE SRVC CNTRS		
25	2500	ADULTS & PEDIATRICS	-114	1,050,944
26	2600	INTENSIVE CARE UNIT		157,831
27	2700	CORONARY CARE UNIT		
31	3100	SUBPROVIDER		
33	3300	NURSERY		
34	3400	SKILLED NURSING FACILITY		621,666
35	3500	NURSING FACILITY		
36	3600	OTHER LONG TERM CARE		1,218,388
		ANCILLARY SRVC COST CNTRS		
37	3700	OPERATING ROOM		3,015,048
38	3800	RECOVERY ROOM		
39	3900	DELIVERY ROOM & LABOR ROOM		
41	4100	RADIOLOGY-DIAGNOSTIC		1,229,725
43	4300	RADIOISOTOPE		
44	4400	LABORATORY	-59,158	781,699
48	4800	INTRAVENOUS THERAPY		
49	4900	RESPIRATORY THERAPY	-16,667	358,675
50	5000	PHYSICAL THERAPY		567,572
51	5100	OCCUPATIONAL THERAPY		
52	5200	SPEECH PATHOLOGY		
53	5300	ELECTROCARDIOLOGY		
53.01	5301	CARDIAC REHABILITATION	-38,709	53,259
54	5400	ELECTROENCEPHALOGRAPHY		
55	5500	MEDICAL SUPPLIES CHARGED TO PATIENTS		
56	5600	DRUGS CHARGED TO PATIENTS		616,104
		OUTPAT SERVICE COST CNTRS		
60	6000	CLINIC		
61	6100	EMERGENCY	-223,193	1,847,074
62	6200	OBSERVATION BEDS (NON-DISTINCT PART)		
		SPEC PURPOSE COST CENTERS		
88	8800	INTEREST EXPENSE		-0-
95		SUBTOTALS	653,248	21,312,896
		NONREIMBURS COST CENTERS		
96	9600	GIFT, FLOWER, COFFEE SHOP & CANTEEN		
98	9800	PHYSICIANS' PRIVATE OFFICES		
101		TOTAL	653,248	21,312,896

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL IN LIEU OF FORM CMS-2552-96(7/2009)

COST CENTERS USED IN COST REPORT

I PROVIDER NO: 14-1335 I PERIOD: I FROM 7/ 1/2008 I TO 6/30/2009 I PREPARED 11/24/2009 I NOT A CMS WORKSHEET I

LINE NO.	COST CENTER DESCRIPTION	CMS CODE	STANDARD LABEL FOR NON-STANDARD CODES
	GENERAL SERVICE COST		
1	OLD CAP REL COSTS-BLDG & FIXT	0100	
2	OLD CAP REL COSTS-MVBLE EQUIP	0200	
3	NEW CAP REL COSTS-BLDG & FIXT	0300	
4	NEW CAP REL COSTS-MVBLE EQUIP	0400	
5	EMPLOYEE BENEFITS	0500	
6	ADMINISTRATIVE & GENERAL	0600	
8	OPERATION OF PLANT	0800	
9	LAUNDRY & LINEN SERVICE	0900	
10	HOUSEKEEPING	1000	
11	DIETARY	1100	
12	CAFETERIA	1200	
13	MAINTENANCE OF PERSONNEL	1300	
14	NURSING ADMINISTRATION	1400	
15	CENTRAL SERVICES & SUPPLY	1500	
17	MEDICAL RECORDS & LIBRARY	1700	
18	SOCIAL SERVICE	1800	
	INPAT ROUTINE SRVC C		
25	ADULTS & PEDIATRICS	2500	
26	INTENSIVE CARE UNIT	2600	
27	CORONARY CARE UNIT	2700	
31	SUBPROVIDER	3100	
33	NURSERY	3300	
34	SKILLED NURSING FACILITY	3400	
35	NURSING FACILITY	3500	
36	OTHER LONG TERM CARE	3600	
	ANCILLARY SRVC COST		
37	OPERATING ROOM	3700	
38	RECOVERY ROOM	3800	
39	DELIVERY ROOM & LABOR ROOM	3900	
41	RADIOLOGY-DIAGNOSTIC	4100	
43	RADIOISOTOPE	4300	
44	LABORATORY	4400	
48	INTRAVENOUS THERAPY	4800	
49	RESPIRATORY THERAPY	4900	
50	PHYSICAL THERAPY	5000	
51	OCCUPATIONAL THERAPY	5100	
52	SPEECH PATHOLOGY	5200	
53	ELECTROCARDIOLOGY	5300	
53.01	CARDIAC REHABILITATION	5301	ELECTROCARDIOLOGY
54	ELECTROENCEPHALOGRAPHY	5400	
55	MEDICAL SUPPLIES CHARGED TO PATIENTS	5500	
56	DRUGS CHARGED TO PATIENTS	5600	
	OUTPAT SERVICE COST		
60	CLINIC	6000	
61	EMERGENCY	6100	
62	OBSERVATION BEDS (NON-DISTINCT PART)	6200	
	SPEC PURPOSE COST CE		
88	INTEREST EXPENSE	8800	
95	SUBTOTALS		OLD CAP REL COSTS-BLDG & FIXT
	NONREIMBURS COST CEN		
96	GIFT, FLOWER, COFFEE SHOP & CANTEEN	9600	
98	PHYSICIANS' PRIVATE OFFICES	9800	
101	TOTAL		OLD CAP REL COSTS-BLDG & FIXT

	EXPLANATION OF RECLASSIFICATION	CODE (1) COST CENTER 1	2	INCREASE LINE NO 3	SALARY 4	OTHER 5
1	TO RECLASSIFY INSURANCE EXPENSE	A	NEW CAP REL COSTS-BLDG & FIXT	3		8,731
36	TOTAL RECLASSIFICATIONS					8,731

(1) A letter (A, B, etc) must be entered on each line to identify each reclassification entry.
Transfer the amounts in columns 4, 5, 8, and 9 to Worksheet A, column 4, lines as appropriate.
See instructions for column 10 referencing to Worksheet A-7, Part III, columns 9 through 14.

	EXPLANATION OF RECLASSIFICATION	CODE (1) COST CENTER 1	6	DECREASE LINE NO 7	SALARY 8	OTHER 9	A-7 REF 10
1	TO RECLASSIFY INSURANCE EXPENSE	A	ADMINISTRATIVE & GENERAL	6		8,731	14
36	TOTAL RECLASSIFICATIONS					8,731	

(1) A letter (A, B, etc) must be entered on each line to identify each reclassification entry.
Transfer the amounts in columns 4, 5, 8, and 9 to Worksheet A, column 4, lines as appropriate.
See instructions for column 10 referencing to Worksheet A-7, Part III, columns 9 through 14.

RECLASS CODE: A
EXPLANATION : TO RECLASSIFY INSURANCE EXPENSE

	INCREASE			DECREASE		
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT
1.00	NEW CAP REL COSTS-BLDG & FIXT	3	8,731	ADMINISTRATIVE & GENERAL	6	8,731
TOTAL RECLASSIFICATIONS FOR CODE A			8,731			8,731

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL IN LIEU OF FORM CMS-2552-96(09/1996)

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

PROVIDER NO: 14-1335

PERIOD: FROM 7/ 1/2008 TO 6/30/2009

PREPARED 11/24/2009

WORKSHEET A-7

PARTS I & II

PART I - ANALYSIS OF CHANGES IN OLD CAPITAL ASSET BALANCES

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

PART II - ANALYSIS OF CHANGES IN NEW CAPITAL ASSET BALANCES

	DESCRIPTION	BEGINNING BALANCES	ACQUISITIONS PURCHASES	ACQUISITIONS DONATION	ACQUISITIONS TOTAL	DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS
		1	2	3	4	5	6	7
1	LAND	222,604					222,604	
2	LAND IMPROVEMENTS	679,675					679,675	
3	BUILDINGS & FIXTURE	15,848,697	208,841		208,841	63,022	15,994,516	
4	BUILDING IMPROVEMEN							
5	FIXED EQUIPMENT							
6	MOVABLE EQUIPMENT	8,326,165	332,612		332,612	170,576	8,488,201	
7	SUBTOTAL	25,077,141	541,453		541,453	233,598	25,384,996	
8	RECONCILING ITEMS							
9	TOTAL	25,077,141	541,453		541,453	233,598	25,384,996	

PART III - RECONCILIATION OF CAPITAL COST CENTERS

*	DESCRIPTION	GROSS ASSETS 1	COMPUTATION OF RATIOS CAPITLIZED GROSS ASSETS LEASES 2	FOR RATIO 3	RATIO 4	ALLOCATION OF OTHER CAPITAL INSURANCE 5	TAXES 6	OTHER CAPITAL RELATED COSTS 7	TOTAL 8
1	OLD CAP REL COSTS-BL								
2	OLD CAP REL COSTS-MV								
3	NEW CAP REL COSTS-BL	16,896,795		16,896,795	.665621				
4	NEW CAP REL COSTS-MV	8,488,200		8,488,200	.334379				
5	TOTAL	25,384,995		25,384,995	1.000000				

*	DESCRIPTION	SUMMARY OF OLD AND NEW CAPITAL DEPRECIATION 9	LEASE 10	INTEREST 11	INSURANCE 12	TAXES 13	OTHER CAPITAL RELATED COST 14	TOTAL (1) 15
1	OLD CAP REL COSTS-BL							
2	OLD CAP REL COSTS-MV							
3	NEW CAP REL COSTS-BL	1,385,377					-140,823	1,244,554
4	NEW CAP REL COSTS-MV	844,983						844,983
5	TOTAL	2,230,360					-140,823	2,089,537

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

*	DESCRIPTION	SUMMARY OF OLD AND NEW CAPITAL DEPRECIATION 9	LEASE 10	INTEREST 11	INSURANCE 12	TAXES 13	OTHER CAPITAL RELATED COST 14	TOTAL (1) 15
1	OLD CAP REL COSTS-BL							
2	OLD CAP REL COSTS-MV							
3	NEW CAP REL COSTS-BL	1,385,377						1,385,377
4	NEW CAP REL COSTS-MV	844,983						844,983
5	TOTAL	2,230,360						2,230,360

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

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL IN LIEU OF FORM CMS-2552-96(05/1999)

ADJUSTMENTS TO EXPENSES

I PROVIDER NO: 14-1335 I PERIOD: I FROM 7/ 1/2008 I TO 6/30/2009 I PREPARED 11/24/2009 I WORKSHEET A-8

	DESCRIPTION (1)	(2) BASIS/CODE 1	AMOUNT 2	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED COST CENTER 3	LINE NO 4	WKST. A-7 REF. 5
1	INVST INCOME-OLD BLDGS AND FIXTURES			OLD CAP REL COSTS-BLDG &	1	
2	INVESTMENT INCOME-OLD MOVABLE EQUIP			OLD CAP REL COSTS-MVBLE E	2	
3	INVST INCOME-NEW BLDGS AND FIXTURES	B	-9,147	NEW CAP REL COSTS-BLDG &	3	14
4	INVESTMENT INCOME-NEW MOVABLE EQUIP			NEW CAP REL COSTS-MVBLE E	4	
5	INVESTMENT INCOME-OTHER					
6	TRADE, QUANTITY AND TIME DISCOUNTS					
7	REFUNDS AND REBATES OF EXPENSES					
8	RENTAL OF PRVIDER SPACE BY SUPPLIERS					
9	TELEPHONE SERVICES					
10	TELEVISION AND RADIO SERVICE					
11	PARKING LOT					
12	PROVIDER BASED PHYSICIAN ADJUSTMENT	A-8-2	-299,018			
13	SALE OF SCRAP, WASTE, ETC.					
14	RELATED ORGANIZATION TRANSACTIONS	A-8-1	1,120,515			
15	LAUNDRY AND LINEN SERVICE					
16	CAFETERIA--EMPLOYEES AND GUESTS	B	-102,096	DIETARY	11	
17	RENTAL OF QTRS TO EMPLYEE AND OTHRS					
18	SALE OF MED AND SURG SUPPLIES					
19	SALE OF DRUGS TO OTHER THAN PATIENTS					
20	SALE OF MEDICAL RECORDS & ABSTRACTS	B	-1,475	MEDICAL RECORDS & LIBRARY	17	
21	NURSG SCHOOL(TUITN,FEES,BOOKS, ETC.)					
22	VENDING MACHINES					
23	INCOME FROM IMPOSITION OF INTEREST					
24	INTRST EXP ON MEDICARE OVERPAYMENTS					
25	ADJUSTMENT FOR RESPIRATORY THERAPY	A-8-3/A-8-4		RESPIRATORY THERAPY	49	
26	ADJUSTMENT FOR PHYSICAL THERAPY	A-8-3/A-8-4		PHYSICAL THERAPY	50	
27	ADJUSTMENT FOR HHA PHYSICAL THERAPY	A-8-3				
28	UTILIZATION REVIEW-PHYSIAN COMP			**COST CENTER DELETED**	89	
29	DEPRECIATION-OLD BLDGS AND FIXTURES			OLD CAP REL COSTS-BLDG &	1	
30	DEPRECIATION-OLD MOVABLE EQUIP			OLD CAP REL COSTS-MVBLE E	2	
31	DEPRECIATION-NEW BLDGS AND FIXTURES			NEW CAP REL COSTS-BLDG &	3	
32	DEPRECIATION-NEW MOVABLE EQUIP			NEW CAP REL COSTS-MVBLE E	4	
33	NON-PHYSICIAN ANESTHETIST			**COST CENTER DELETED**	20	
34	PHYSICIANS' ASSISTANT					
35	ADJUSTMENT FOR OCCUPATIONAL THERAPY	A-8-4		OCCUPATIONAL THERAPY	51	
36	ADJUSTMENT FOR SPEECH PATHOLOGY	A-8-4		SPEECH PATHOLOGY	52	
37	OTHER OPERATING REVENUE	B	-5,855	ADMINISTRATIVE & GENERAL	6	
38	DONATIONS EXPENSE	A	-1,901	ADMINISTRATIVE & GENERAL	6	
39	LOBBYING EXPENSE	A	-1,884	ADMINISTRATIVE & GENERAL	6	
40	WELLNESS CENTER REVENUE	B	-38,709	CARDIAC REHABILITATION	53.01	
41	MISCELLANEOUS REVENUE - ADMIN	B	-7,068	ADMINISTRATIVE & GENERAL	6	
42	SICK CHILD CARE REVENUE	B	-114	ADULTS & PEDIATRICS	25	
43	OTHER ADJUSTMENTS (SPECIFY)					
44	OTHER ADJUSTMENTS (SPECIFY)					
45	OTHER ADJUSTMENTS (SPECIFY)					
46	OTHER ADJUSTMENTS (SPECIFY)					
47	OTHER ADJUSTMENTS (SPECIFY)					
48	OTHER ADJUSTMENTS (SPECIFY)					
49	OTHER ADJUSTMENTS (SPECIFY)					
50	TOTAL (SUM OF LINES 1 THRU 49)		653,248			

(1) Description - all chapter references in this columnpertain to CMS Pub. 15-I.
(2) Basis for adjustment (see instructions).
A. Costs - if cost, including applicable overhead, can be determined.
B. Amount Received - if cost cannot be determined.
(3) Additional adjustments may be made on lines 37 thru 49 and subscripts thereof.
Note: See instructions for column 5 referencing to Worksheet A-7

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL IN LIEU OF FORM CMS-2552-96(09/2000)

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

I PROVIDER NO: 14-1335 I PERIOD: I FROM 7/ 1/2008 I TO 6/30/2009 I PREPARED 11/24/2009 I 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	NET* ADJUST-MENTS	WKSHT A-7 COL. REF.
	1	2	3	4	5	6	
1	3	NEW CAP REL COSTS-BLDG &	CAPITAL RELATED - BLDGS	214,672	355,079	-140,407	14
2	6	ADMINISTRATIVE & GENERAL	ADMIN & GENERAL	1,693,176	962,656	730,520	
3	8	OPERATION OF PLANT	PLANT	257,784		257,784	
4	5	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	618,996	346,378	272,618	
5		TOTALS		2,784,628	1,664,113	1,120,515	

* THE AMOUNTS ON LINES 1-4 AND SUBSCRIPTS AS APPROPRIATE ARE TRANSFERRED IN DETAIL TO WORKSHEET A, COLUMN 6, LINES AS APPROPRIATE. POSITIVE AMOUNTS INCREASE COST AND NEGATIVE AMOUNTS DECREASE COST. FOR RELATED ORGANIZATIONAL OR HOME OFFICE COST WHICH HAS NOT BEEN POSTED TO WORKSHEET A, COLUMNS 1 AND/OR 2, THE AMOUNT ALLOWABLE SHOULD BE IN COLUMN 4 OF THIS PART.

B. INTERRELATIONSHIP TO RELATED ORGANIZATION(S) AND/OR HOME OFFICE:
THE SECRETARY, BY VIRTUE OF AUTHORITY GRANTED UNDER SECTION 1814(B)(1) OF THE SOCIAL SECURITY ACT, REQUIRES THAT YOU FURNISH THE INFORMATION REQUESTED UNDER PART B OF THIS WORKSHEET.

THIS INFORMATION IS USED BY THE CENTERS FOR MEDICARE & MEDICAID SERVICES AND ITS INTERMEDIARIES IN DETERMINING THAT THE COSTS APPLICABLE TO SERVICES, FACILITIES, AND SUPPLIES FURNISHED BY ORGANIZATIONS RELATED TO YOU BY COMMON OWNERSHIP OR CONTROL REPRESENT REASONABLE COSTS AS DETERMINED UNDER SECTION 1861 OF THE SOCIAL SECURITY ACT. IF YOU DO NOT PROVIDE ALL OR ANY PART OF THE REQUESTED INFORMATION, THE COST REPORT IS CONSIDERED INCOMPLETE AND NOT ACCEPTABLE FOR PURPOSES OF CLAIMING REIMBURSEMENT UNDER TITLE XVIII.

	SYMBOL (1)	NAME	PERCENTAGE OF OWNERSHIP	RELATED ORGANIZATION(S) AND/OR HOME OFFICE NAME	PERCENTAGE OF OWNERSHIP	TYPE OF BUSINESS
	1	2	3	4	5	6
1	B	MERCY HOME OFFICE	100.00		0.00	
2			0.00		0.00	
3			0.00		0.00	
4			0.00		0.00	
5			0.00		0.00	

(1) USE THE FOLLOWING SYMBOLS TO INDICATE INTERELATIONSHIP TO RELATED ORGANIZATIONS:
- A. INDIVIDUAL HAS FINANCIAL INTEREST (STOCKHOLDER, PARTNER, ETC.) IN BOTH RELATED ORGANIZATION AND IN PROVIDER.
- B. CORPORATION, PARTNERSHIP OR OTHER ORGANIZATION HAS FINANCIAL INTEREST IN PROVIDER.
- C. PROVIDER HAS FINANCIAL INTEREST IN CORPORATION, PARTNERSHIP OR OTHER ORGANIZATION.
- D. DIRECTOR, OFFICER, ADMINISTRATOR OR KEY PERSON OF PROVIDER OR RELATIVE OF SUCH PERSON HAS A FINANCIAL INTEREST IN RELATED ORGANIZATION.
- E. INDIVIDUAL IS DIRECTOR, OFFICER, ADMINISTRATOR OR KEY PERSON OF PROVIDER AND RELATED ORGANIZATION.
- F. DIRECTOR, OFFICER, ADMINISTRATOR OR KEY PERSON OF RELATED ORGANIZATION OR RELATIVE OF SUCH PERSON HAS FINANCIAL INTEREST IN PROVIDER.
- G. OTHER (FINANCIAL OR NON-FINANCIAL) SPECIFY.

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL IN LIEU OF FORM CMS-2552-96(9/1996)

PROVIDER BASED PHYSICIAN ADJUSTMENTS

I PROVIDER NO: I 14-1335 I
I PERIOD: I FROM 7/ 1/2008 I TO 6/30/2009 I
I PREPARED 11/24/2009 I WORKSHEET A-8-2 I GROUP 1

	WKSHT A LINE NO. 1	COST CENTER/ PHYSICIAN IDENTIFIER 2	TOTAL REMUN-ERATION 3	PROFES-SIONAL COMPONENT 4	PROVIDER COMPONENT 5	RCE AMOUNT 6	PHYSICIAN/ PROVIDER COMPONENT HOURS 7	UNADJUSTED RCE LIMIT 8	5 PERCENT OF UNADJUSTED RCE LIMIT 9
1	44	LABORATORY	44,158	44,158					
2	61	EMERGENCY	1,555,049	223,193	1,331,856				
3	49	SLEEP/EEG	16,667	16,667					
4	44	LABORATORY - HOME OFFICE	15,000	15,000					
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
101		TOTAL	1,630,874	299,018	1,331,856				

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL IN LIEU OF FORM CMS-2552-96(9/1996)

PROVIDER BASED PHYSICIAN ADJUSTMENTS

I PROVIDER NO: 14-1335 I PERIOD: I FROM 7/ 1/2008 I TO 6/30/2009 I PREPARED 11/24/2009 I WORKSHEET A-8-2 I GROUP 1

	WKSHT A LINE NO. 10	COST CENTER/ PHYSICIAN IDENTIFIER 11	COST OF MEMBERSHIPS & CONTINUING EDUCATION 12	PROVIDER COMPONENT SHARE OF COL 12 13	PHYSICIAN COST OF MALPRACTICE INSURANCE 14	PROVIDER COMPONENT SHARE OF COL 14 15	ADJUSTED RCE LIMIT 16	RCE DIS-ALLOWANCE 17	ADJUSTMENT 18
1	44	LABORATORY							44,158
2	61	EMERGENCY							223,193
3	49	SLEEP/EEG							16,667
4	44	LABORATORY - HOME OFFICE							15,000
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
101		TOTAL							299,018

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL IN LIEU OF FORM CMS-2552-96(7/2009)

COST ALLOCATION STATISTICS

I PROVIDER NO: 14-1335 I PERIOD: I FROM 7/ 1/2008 I TO 6/30/2009 I PREPARED 11/24/2009 I NOT A CMS WORKSHEET

LINE NO.	COST CENTER DESCRIPTION	STATISTICS CODE	STATISTICS DESCRIPTION	
	GENERAL SERVICE COST			
1	OLD CAP REL COSTS-BLDG & FIXT	1	SQUARE FEET	NOT ENTERED
2	OLD CAP REL COSTS-MVBLE EQUIP	2	DOLLAR VALUE	NOT ENTERED
3	NEW CAP REL COSTS-BLDG & FIXT	3	SQUARE FEET	ENTERED
4	NEW CAP REL COSTS-MVBLE EQUIP	4	DOLLAR VALUE	ENTERED
5	EMPLOYEE BENEFITS	S	GROSS SALARIES	NOT ENTERED
6	ADMINISTRATIVE & GENERAL	#	ACCUM. COST	NOT ENTERED
8	OPERATION OF PLANT	3	SQUARE FEET	ENTERED
9	LAUNDRY & LINEN SERVICE	8	POUNDS OF LAUNDRY	ENTERED
10	HOUSEKEEPING	3	SQUARE FEET	ENTERED
11	DIETARY	10	MEALS SERVED	ENTERED
12	CAFETERIA	12	FULL TIME EQUIVALENT	ENTERED
13	MAINTENANCE OF PERSONNEL	19	FULL TIME EQUIVALENT	NOT ENTERED
14	NURSING ADMINISTRATION	13	DIRECT NRSING HRS	ENTERED
15	CENTRAL SERVICES & SUPPLY	14	COSTED REQUIS.	NOT ENTERED
17	MEDICAL RECORDS & LIBRARY	16	TIME SPENT	ENTERED
18	SOCIAL SERVICE	17	TIME SPENT	NOT ENTERED

COST ALLOCATION - GENERAL SERVICE COSTS

PROVIDER NO: 14-1335 | PERIOD: FROM 7/ 1/2008 TO 6/30/2009 | PREPARED 11/24/2009 WORKSHEET B PART I

	COST CENTER DESCRIPTION	NET EXPENSES FOR COST ALLOCATION	OLD CAP REL COSTS-BLDG &	OLD CAP REL COSTS-MVBLE E	NEW CAP REL COSTS-BLDG &	NEW CAP REL COSTS-MVBLE E	EMPLOYEE BENEFITS	SUBTOTAL
		0	1	2	3	4	5	5a.00
	GENERAL SERVICE COST CNTR							
001	OLD CAP REL COSTS-BLDG &							
002	OLD CAP REL COSTS-MVBLE E							
003	NEW CAP REL COSTS-BLDG &	1,244,554			1,244,554			
004	NEW CAP REL COSTS-MVBLE E	844,983				844,983		
005	EMPLOYEE BENEFITS	1,861,202				101	1,861,303	
006	ADMINISTRATIVE & GENERAL	2,789,135			150,624	105,422	192,919	3,238,100
008	OPERATION OF PLANT	1,100,440			249,844	16,823	42,955	1,410,062
009	LAUNDRY & LINEN SERVICE	19,543			14,499	261	3,444	37,747
010	HOUSEKEEPING	267,915			5,712	1,309	39,964	314,900
011	DIETARY	511,787			38,649	15,029	84,950	650,415
012	CAFETERIA				20,776			20,776
013	MAINTENANCE OF PERSONNEL							
014	NURSING ADMINISTRATION	729,011			6,967	1,227	139,834	877,039
015	CENTRAL SERVICES & SUPPLY							
017	MEDICAL RECORDS & LIBRARY	426,341			26,754	224	82,916	536,235
018	SOCIAL SERVICE							
	INPAT ROUTINE SRVC CNTRS							
025	ADULTS & PEDIATRICS	1,050,944			94,527	46,422	187,781	1,379,674
026	INTENSIVE CARE UNIT	157,831			28,841	27,137	28,948	242,757
027	CORONARY CARE UNIT							
031	SUBPROVIDER							
033	NURSERY							
034	SKILLED NURSING FACILITY	621,666			74,896	6,704	95,331	798,597
035	NURSING FACILITY							
036	OTHER LONG TERM CARE	1,218,388			128,656	13,139	186,836	1,547,019
	ANCILLARY SRVC COST CNTRS							
037	OPERATING ROOM	3,015,048			127,981	310,481	210,890	3,664,400
038	RECOVERY ROOM							
039	DELIVERY ROOM & LABOR ROO							
041	RADIOLOGY-DIAGNOSTIC	1,229,725			35,855	235,104	147,135	1,647,819
043	RADIOISOTOPE							
044	LABORATORY	781,699			23,961	5,542	91,297	902,499
048	INTRAVENOUS THERAPY							
049	RESPIRATORY THERAPY	358,675			20,242	13,263	67,123	459,303
050	PHYSICAL THERAPY	567,572			56,663	15,440	113,545	753,220
051	OCCUPATIONAL THERAPY							
052	SPEECH PATHOLOGY							
053	ELECTROCARDIOLOGY					1,402		1,402
053 01	CARDIAC REHABILITATION	53,259			7,846	11,183	15,013	87,301
054	ELECTROENCEPHALOGRAPHY							
055	MEDICAL SUPPLIES CHARGED							
056	DRUGS CHARGED TO PATIENTS	616,104			8,474	7,956	40,823	673,357
	OUTPAT SERVICE COST CNTRS							
060	CLINIC							
061	EMERGENCY	1,847,074			21,356	4,349	89,599	1,962,378
062	OBSERVATION BEDS (NON-DIS							
	SPEC PURPOSE COST CENTERS							
095	SUBTOTALS	21,312,896			1,143,123	838,518	1,861,303	21,205,000
	NONREIMBURS COST CENTERS							
096	GIFT, FLOWER, COFFEE SHOP							
098	PHYSICIANS' PRIVATE OFFIC				101,431	6,465		107,896
101	CROSS FOOT ADJUSTMENT							
102	NEGATIVE COST CENTER							
103	TOTAL	21,312,896			1,244,554	844,983	1,861,303	21,312,896

	COST CENTER DESCRIPTION	ADMINISTRATIVE & GENERAL	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	CAFETERIA	MAINTENANCE OF PERSONNEL
		6	8	9	10	11	12	13
	GENERAL SERVICE COST CNTR							
001	OLD CAP REL COSTS-BLDG &							
002	OLD CAP REL COSTS-MVBLE E							
003	NEW CAP REL COSTS-BLDG &							
004	NEW CAP REL COSTS-MVBLE E							
005	EMPLOYEE BENEFITS							
006	ADMINISTRATIVE & GENERAL	3,238,100						
008	OPERATION OF PLANT	252,613	1,662,675					
009	LAUNDRY & LINEN SERVICE	6,762	28,560	73,069				
010	HOUSEKEEPING	56,414	11,251		382,565			
011	DIETARY	116,522	76,130		17,946	861,013		
012	CAFETERIA	3,722	40,924		9,647	219,437	294,506	
013	MAINTENANCE OF PERSONNEL							
014	NURSING ADMINISTRATION	157,122	13,724		3,235		18,585	
015	CENTRAL SERVICES & SUPPLY							
017	MEDICAL RECORDS & LIBRARY	96,067	52,700		12,423		25,870	
018	SOCIAL SERVICE							
	INPAT ROUTINE SRVC CNTRS							
025	ADULTS & PEDIATRICS	247,169	186,198	10,830	43,893	105,819	31,173	
026	INTENSIVE CARE UNIT	43,490	56,811	473	13,392		3,861	
027	CORONARY CARE UNIT							
031	SUBPROVIDER							
033	NURSERY							
034	SKILLED NURSING FACILITY	143,069	147,530	11,852	34,778	180,167	27,723	
035	NURSING FACILITY							
036	OTHER LONG TERM CARE	277,148	253,424	23,228	59,744	353,123	54,315	
	ANCILLARY SRVC COST CNTRS							
037	OPERATING ROOM	656,476	252,097	14,176	59,428		39,590	
038	RECOVERY ROOM							
039	DELIVERY ROOM & LABOR ROO							
041	RADIOLOGY-DIAGNOSTIC	295,207	70,628	3,096	16,649		24,506	
043	RADIOISOTOPE							
044	LABORATORY	161,683	47,199		11,126		21,571	
048	INTRAVENOUS THERAPY							
049	RESPIRATORY THERAPY	82,284	39,873	48	9,399		11,661	
050	PHYSICAL THERAPY	134,939	111,614	2,069	26,311		13,334	
051	OCCUPATIONAL THERAPY							
052	SPEECH PATHOLOGY							
053	ELECTROCARDIOLOGY	251		261				
053 01	CARDIAC REHABILITATION	15,640	15,455		3,643		4,865	
054	ELECTROENCEPHALOGRAPHY							
055	MEDICAL SUPPLIES CHARGED							
056	DRUGS CHARGED TO PATIENTS	120,632	16,691		3,935		5,637	
	OUTPAT SERVICE COST CNTRS							
060	CLINIC							
061	EMERGENCY	351,560	42,068	5,987	9,917	2,467	11,815	
062	OBSERVATION BEDS (NON-DIS							
	SPEC PURPOSE COST CENTERS							
095	SUBTOTALS	3,218,770	1,462,877	72,020	335,466	861,013	294,506	
	NONREIMBURS COST CENTERS							
096	GIFT, FLOWER, COFFEE SHOP							
098	PHYSICIANS' PRIVATE OFFIC	19,330	199,798	1,049	47,099			
101	CROSS FOOT ADJUSTMENT							
102	NEGATIVE COST CENTER							
103	TOTAL	3,238,100	1,662,675	73,069	382,565	861,013	294,506	

	COST CENTER DESCRIPTION	NURSING ADMINISTRATION 14	CENTRAL SERVICES & SUPPLY 15	MEDICAL RECORDS & LIBRARY 17	SOCIAL SERVICE 18	SUBTOTAL 25	I&R COST POST STEP-DOWN ADJ 26	TOTAL 27
	GENERAL SERVICE COST CNTR							
001	OLD CAP REL COSTS-BLDG &							
002	OLD CAP REL COSTS-MVBLE E							
003	NEW CAP REL COSTS-BLDG &							
004	NEW CAP REL COSTS-MVBLE E							
005	EMPLOYEE BENEFITS							
006	ADMINISTRATIVE & GENERAL							
008	OPERATION OF PLANT							
009	LAUNDRY & LINEN SERVICE							
010	HOUSEKEEPING							
011	DIETARY							
012	CAFETERIA							
013	MAINTENANCE OF PERSONNEL							
014	NURSING ADMINISTRATION	1,069,705						
015	CENTRAL SERVICES & SUPPLY							
017	MEDICAL RECORDS & LIBRARY			723,295				
018	SOCIAL SERVICE							
	INPAT ROUTINE SRVC CNTRS							
025	ADULTS & PEDIATRICS	237,340		129,347		2,371,443		2,371,443
026	INTENSIVE CARE UNIT	24,961				385,745		385,745
027	CORONARY CARE UNIT							
031	SUBPROVIDER							
033	NURSERY							
034	SKILLED NURSING FACILITY	172,305				1,516,021		1,516,021
035	NURSING FACILITY							
036	OTHER LONG TERM CARE	337,705				2,905,706		2,905,706
	ANCILLARY SRVC COST CNTRS							
037	OPERATING ROOM	184,135		106,784		4,977,086		4,977,086
038	RECOVERY ROOM							
039	DELIVERY ROOM & LABOR ROO							
041	RADIOLOGY-DIAGNOSTIC	4,947				2,062,852		2,062,852
043	RADIOISOTOPE							
044	LABORATORY					1,144,078		1,144,078
048	INTRAVENOUS THERAPY							
049	RESPIRATORY THERAPY			33,774		636,342		636,342
050	PHYSICAL THERAPY			196,327		1,237,814		1,237,814
051	OCCUPATIONAL THERAPY							
052	SPEECH PATHOLOGY							
053	ELECTROCARDIOLOGY					1,914		1,914
053 01	CARDIAC REHABILITATION	21,429				148,333		148,333
054	ELECTROENCEPHALOGRAPHY							
055	MEDICAL SUPPLIES CHARGED							
056	DRUGS CHARGED TO PATIENTS					820,252		820,252
	OUTPAT SERVICE COST CNTRS							
060	CLINIC							
061	EMERGENCY	86,883		257,063		2,730,138		2,730,138
062	OBSERVATION BEDS (NON-DIS							
	SPEC PURPOSE COST CENTERS							
095	SUBTOTALS	1,069,705		723,295		20,937,724		20,937,724
	NONREIMBURS COST CENTERS							
096	GIFT, FLOWER, COFFEE SHOP							
098	PHYSICIANS' PRIVATE OFFIC					375,172		375,172
101	CROSS FOOT ADJUSTMENT							
102	NEGATIVE COST CENTER							
103	TOTAL	1,069,705		723,295		21,312,896		21,312,896

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL IN LIEU OF FORM CMS-2552-96(7/2009)

ALLOCATION OF NEW CAPITAL RELATED COSTS

PROVIDER NO: 14-1335 PERIOD: FROM 7/ 1/2008 TO 6/30/2009 PREPARED 11/24/2009 WORKSHEET B PART III

	COST CENTER DESCRIPTION	DIR ASSGNED NEW CAPITAL REL COSTS	OLD CAP REL C OSTS-BLDG &	OLD CAP REL C OSTS-MVBLE E	NEW CAP REL C OSTS-BLDG &	NEW CAP REL C OSTS-MVBLE E	SUBTOTAL	EMPLOYEE BENE FITS
		0	1	2	3	4	4a	5
	GENERAL SERVICE COST CNTR							
001	OLD CAP REL COSTS-BLDG &							
002	OLD CAP REL COSTS-MVBLE E							
003	NEW CAP REL COSTS-BLDG &							
004	NEW CAP REL COSTS-MVBLE E							
005	EMPLOYEE BENEFITS	1,229				101	1,330	1,330
006	ADMINISTRATIVE & GENERAL	15,824			150,624	105,422	271,870	138
008	OPERATION OF PLANT	86			249,844	16,823	266,753	31
009	LAUNDRY & LINEN SERVICE				14,499	261	14,760	2
010	HOUSEKEEPING				5,712	1,309	7,021	29
011	DIETARY				38,649	15,029	53,678	61
012	CAFETERIA				20,776		20,776	
013	MAINTENANCE OF PERSONNEL							
014	NURSING ADMINISTRATION	4,521			6,967	1,227	12,715	100
015	CENTRAL SERVICES & SUPPLY							
017	MEDICAL RECORDS & LIBRARY	1,475			26,754	224	28,453	59
018	SOCIAL SERVICE							
	INPAT ROUTINE SRVC CNTRS							
025	ADULTS & PEDIATRICS	6,570			94,527	46,422	147,519	134
026	INTENSIVE CARE UNIT				28,841	27,137	55,978	21
027	CORONARY CARE UNIT							
031	SUBPROVIDER							
033	NURSERY							
034	SKILLED NURSING FACILITY	5,234			74,896	6,704	86,834	68
035	NURSING FACILITY							
036	OTHER LONG TERM CARE	10,257			128,656	13,139	152,052	134
	ANCILLARY SRVC COST CNTRS							
037	OPERATING ROOM	30,034			127,981	310,481	468,496	150
038	RECOVERY ROOM							
039	DELIVERY ROOM & LABOR ROO							
041	RADIOLOGY-DIAGNOSTIC	1,603			35,855	235,104	272,562	105
043	RADIOISOTOPE							
044	LABORATORY				23,961	5,542	29,503	65
048	INTRAVENOUS THERAPY							
049	RESPIRATORY THERAPY	6,557			20,242	13,263	40,062	48
050	PHYSICAL THERAPY	357			56,663	15,440	72,460	81
051	OCCUPATIONAL THERAPY							
052	SPEECH PATHOLOGY							
053	ELECTROCARDIOLOGY					1,402	1,402	
053 01	CARDIAC REHABILITATION				7,846	11,183	19,029	11
054	ELECTROENCEPHALOGRAPHY							
055	MEDICAL SUPPLIES CHARGED							
056	DRUGS CHARGED TO PATIENTS	73,696			8,474	7,956	90,126	29
	OUTPAT SERVICE COST CNTRS							
060	CLINIC							
061	EMERGENCY				21,356	4,349	25,705	64
062	OBSERVATION BEDS (NON-DIS							
	SPEC PURPOSE COST CENTERS							
095	SUBTOTALS	157,443			1,143,123	838,518	2,139,084	1,330
	NONREIMBURS COST CENTERS							
096	GIFT, FLOWER, COFFEE SHOP							
098	PHYSICIANS' PRIVATE OFFIC				101,431	6,465	107,896	
101	CROSS FOOT ADJUSTMENTS							
102	NEGATIVE COST CENTER							
103	TOTAL	157,443			1,244,554	844,983	2,246,980	1,330

	COST CENTER DESCRIPTION	ADMINISTRATIVE & GENERAL	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	CAFETERIA	MAINTENANCE OF PERSONNEL
		6	8	9	10	11	12	13
	GENERAL SERVICE COST CNTR							
001	OLD CAP REL COSTS-BLDG &							
002	OLD CAP REL COSTS-MVBLE E							
003	NEW CAP REL COSTS-BLDG &							
004	NEW CAP REL COSTS-MVBLE E							
005	EMPLOYEE BENEFITS							
006	ADMINISTRATIVE & GENERAL	272,008						
008	OPERATION OF PLANT	21,220	288,004					
009	LAUNDRY & LINEN SERVICE	568	4,947	20,277				
010	HOUSEKEEPING	4,739	1,949		13,738			
011	DIETARY	9,788	13,187		644	77,358		
012	CAFETERIA	313	7,089		346	19,715	48,239	
013	MAINTENANCE OF PERSONNEL							
014	NURSING ADMINISTRATION	13,199	2,377		116		3,044	
015	CENTRAL SERVICES & SUPPLY							
017	MEDICAL RECORDS & LIBRARY	8,070	9,129		446		4,237	
018	SOCIAL SERVICE							
	INPAT ROUTINE SRVC CNTRS							
025	ADULTS & PEDIATRICS	20,763	32,253	3,005	1,576	9,507	5,106	
026	INTENSIVE CARE UNIT	3,653	9,841	131	481		632	
027	CORONARY CARE UNIT							
031	SUBPROVIDER							
033	NURSERY							
034	SKILLED NURSING FACILITY	12,018	25,555	3,289	1,249	16,187	4,541	
035	NURSING FACILITY							
036	OTHER LONG TERM CARE	23,281	43,897	6,448	2,146	31,727	8,898	
	ANCILLARY SRVC COST CNTRS							
037	OPERATING ROOM	55,145	43,667	3,934	2,134		6,485	
038	RECOVERY ROOM							
039	DELIVERY ROOM & LABOR ROO							
041	RADIOLOGY-DIAGNOSTIC	24,798	12,234	859	598		4,014	
043	RADIOISOTOPE							
044	LABORATORY	13,582	8,176		400		3,533	
048	INTRAVENOUS THERAPY							
049	RESPIRATORY THERAPY	6,912	6,907	13	338		1,910	
050	PHYSICAL THERAPY	11,335	19,333	574	945		2,184	
051	OCCUPATIONAL THERAPY							
052	SPEECH PATHOLOGY							
053	ELECTROCARDIOLOGY	21		72				
053 01	CARDIAC REHABILITATION	1,314	2,677		131		797	
054	ELECTROENCEPHALOGRAPHY							
055	MEDICAL SUPPLIES CHARGED							
056	DRUGS CHARGED TO PATIENTS	10,133	2,891		141		923	
	OUTPAT SERVICE COST CNTRS							
060	CLINIC							
061	EMERGENCY	29,532	7,287	1,661	356	222	1,935	
062	OBSERVATION BEDS (NON-DIS							
	SPEC PURPOSE COST CENTERS							
095	SUBTOTALS	270,384	253,396	19,986	12,047	77,358	48,239	
	NONREIMBURS COST CENTERS							
096	GIFT, FLOWER, COFFEE SHOP							
098	PHYSICIANS' PRIVATE OFFIC	1,624	34,608	291	1,691			
101	CROSS FOOT ADJUSTMENTS							
102	NEGATIVE COST CENTER							
103	TOTAL	272,008	288,004	20,277	13,738	77,358	48,239	

	COST CENTER DESCRIPTION	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	SUBTOTAL	POST STEPDOWN ADJUSTMENT	TOTAL
		14	15	17	18	25	26	27
	GENERAL SERVICE COST CNTR							
001	OLD CAP REL COSTS-BLDG &							
002	OLD CAP REL COSTS-MVBLE E							
003	NEW CAP REL COSTS-BLDG &							
004	NEW CAP REL COSTS-MVBLE E							
005	EMPLOYEE BENEFITS							
006	ADMINISTRATIVE & GENERAL							
008	OPERATION OF PLANT							
009	LAUNDRY & LINEN SERVICE							
010	HOUSEKEEPING							
011	DIETARY							
012	CAFETERIA							
013	MAINTENANCE OF PERSONNEL							
014	NURSING ADMINISTRATION	31,551						
015	CENTRAL SERVICES & SUPPLY							
017	MEDICAL RECORDS & LIBRARY			50,394				
018	SOCIAL SERVICE							
	INPAT ROUTINE SRVC CNTRS							
025	ADULTS & PEDIATRICS	7,000		9,012		235,875		235,875
026	INTENSIVE CARE UNIT	736				71,473		71,473
027	CORONARY CARE UNIT							
031	SUBPROVIDER							
033	NURSERY							
034	SKILLED NURSING FACILITY	5,082				154,823		154,823
035	NURSING FACILITY							
036	OTHER LONG TERM CARE	9,961				278,544		278,544
	ANCILLARY SRVC COST CNTRS							
037	OPERATING ROOM	5,431		7,440		592,882		592,882
038	RECOVERY ROOM							
039	DELIVERY ROOM & LABOR ROO							
041	RADIOLOGY-DIAGNOSTIC	146				315,316		315,316
043	RADIOISOTOPE							
044	LABORATORY					55,259		55,259
048	INTRAVENOUS THERAPY							
049	RESPIRATORY THERAPY			2,353		58,543		58,543
050	PHYSICAL THERAPY			13,679		120,591		120,591
051	OCCUPATIONAL THERAPY							
052	SPEECH PATHOLOGY							
053	ELECTROCARDIOLOGY					1,495		1,495
053 01	CARDIAC REHABILITATION	632				24,591		24,591
054	ELECTROENCEPHALOGRAPHY							
055	MEDICAL SUPPLIES CHARGED							
056	DRUGS CHARGED TO PATIENTS					104,243		104,243
	OUTPAT SERVICE COST CNTRS							
060	CLINIC							
061	EMERGENCY	2,563		17,910		87,235		87,235
062	OBSERVATION BEDS (NON-DIS							
	SPEC PURPOSE COST CENTERS							
095	SUBTOTALS	31,551		50,394		2,100,870		2,100,870
	NONREIMBURS COST CENTERS							
096	GIFT, FLOWER, COFFEE SHOP							
098	PHYSICIANS' PRIVATE OFFIC					146,110		146,110
101	CROSS FOOT ADJUSTMENTS							
102	NEGATIVE COST CENTER							
103	TOTAL	31,551		50,394		2,246,980		2,246,980

	COST CENTER DESCRIPTION	OLD CAP REL COSTS-BLDG & (SQUARE FEET) 1	OLD CAP REL COSTS-MVBLE E (DOLLAR VALUE) 2	NEW CAP REL COSTS-BLDG & (SQUARE FEET) 3	NEW CAP REL COSTS-MVBLE E (DOLLAR VALUE) 4	EMPLOYEE BENEFITS (GROSS SALARIES) 5	RECONCILIATION 6a.00
	GENERAL SERVICE COST						
001	OLD CAP REL COSTS-BLD						
002	OLD CAP REL COSTS-MVB						
003	NEW CAP REL COSTS-BLD			79,313			
004	NEW CAP REL COSTS-MVB				830,981		
005	EMPLOYEE BENEFITS				99	8,766,345	
006	ADMINISTRATIVE & GENE			9,599	103,675	908,609	-3,238,100
008	OPERATION OF PLANT			15,922	16,544	202,311	
009	LAUNDRY & LINEN SERVI			924	257	16,220	
010	HOUSEKEEPING			364	1,287	188,224	
011	DIETARY			2,463	14,780	400,097	
012	CAFETERIA			1,324			
013	MAINTENANCE OF PERSON						
014	NURSING ADMINISTRATIO			444	1,207	658,586	
015	CENTRAL SERVICES & SU						
017	MEDICAL RECORDS & LIB			1,705	220	390,518	
018	SOCIAL SERVICE						
	INPAT ROUTINE SRVC CN						
025	ADULTS & PEDIATRICS			6,024	45,653	884,410	
026	INTENSIVE CARE UNIT			1,838	26,687	136,340	
027	CORONARY CARE UNIT						
031	SUBPROVIDER						
033	NURSERY						
034	SKILLED NURSING FACIL			4,773	6,593	448,987	
035	NURSING FACILITY						
036	OTHER LONG TERM CARE			8,199	12,921	879,958	
	ANCILLARY SRVC COST C						
037	OPERATING ROOM			8,156	305,337	993,247	
038	RECOVERY ROOM						
039	DELIVERY ROOM & LABOR						
041	RADIOLOGY-DIAGNOSTIC			2,285	231,208	692,975	
043	RADIOISOTOPE						
044	LABORATORY			1,527	5,450	429,990	
048	INTRAVENOUS THERAPY						
049	RESPIRATORY THERAPY			1,290	13,043	316,135	
050	PHYSICAL THERAPY			3,611	15,184	534,770	
051	OCCUPATIONAL THERAPY						
052	SPEECH PATHOLOGY						
053	ELECTROCARDIOLOGY				1,379		
053	01 CARDIAC REHABILITATIO			500	10,998	70,709	
054	ELECTROENCEPHALOGRAPH						
055	MEDICAL SUPPLIES CHAR						
056	DRUGS CHARGED TO PATI			540	7,824	192,268	
	OUTPAT SERVICE COST C						
060	CLINIC						
061	EMERGENCY			1,361	4,277	421,991	
062	OBSERVATION BEDS (NON						
	SPEC PURPOSE COST CEN						
095	SUBTOTALS			72,849	824,623	8,766,345	-3,238,100
	NONREIMBURS COST CENT						
096	GIFT, FLOWER, COFFEE						
098	PHYSICIANS' PRIVATE O			6,464	6,358		
101	CROSS FOOT ADJUSTMENT						
102	NEGATIVE COST CENTER						
103	COST TO BE ALLOCATED (WRKSHT B, PART I)			1,244,554	844,983	1,861,303	
104	UNIT COST MULTIPLIER (WRKSHT B, PT I)			15.691677		.212324	
105	COST TO BE ALLOCATED (WRKSHT B, PART II)				1.016850		
106	UNIT COST MULTIPLIER (WRKSHT B, PT II)						
107	COST TO BE ALLOCATED (WRKSHT B, PART III					1,330	
108	UNIT COST MULTIPLIER (WRKSHT B, PT III)					.000152	

	COST CENTER DESCRIPTION	ADMINISTRATIVE & GENERAL (ACCUM. COST)	OPERATION OF PLANT (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	CAFETERIA (FULL TIME EQUIVALENT)	MAINTENANCE OF PERSONNEL (FULL TIME EQUIVALENT)
		6	8	9	10	11	12	13
	GENERAL SERVICE COST							
001	OLD CAP REL COSTS-BLD							
002	OLD CAP REL COSTS-MVB							
003	NEW CAP REL COSTS-BLD							
004	NEW CAP REL COSTS-MVB							
005	EMPLOYEE BENEFITS							
006	ADMINISTRATIVE & GENE	18,074,796						
008	OPERATION OF PLANT	1,410,062	53,792					
009	LAUNDRY & LINEN SERVI	37,747	924	199,139				
010	HOUSEKEEPING	314,900	364		52,504			
011	DIETARY	650,415	2,463		2,463	49,902		
012	CAFETERIA	20,776	1,324		1,324	12,718	11,441	
013	MAINTENANCE OF PERSON							
014	NURSING ADMINISTRATIO	877,039	444		444		722	
015	CENTRAL SERVICES & SU							
017	MEDICAL RECORDS & LIB	536,235	1,705		1,705		1,005	
018	SOCIAL SERVICE							
	INPAT ROUTINE SRVC CN							
025	ADULTS & PEDIATRICS	1,379,674	6,024	29,516	6,024	6,133	1,211	
026	INTENSIVE CARE UNIT	242,757	1,838	1,288	1,838		150	
027	CORONARY CARE UNIT							
031	SUBPROVIDER							
033	NURSERY							
034	SKILLED NURSING FACIL	798,597	4,773	32,301	4,773	10,442	1,077	
035	NURSING FACILITY							
036	OTHER LONG TERM CARE	1,547,019	8,199	63,306	8,199	20,466	2,110	
	ANCILLARY SRVC COST C							
037	OPERATING ROOM	3,664,400	8,156	38,634	8,156		1,538	
038	RECOVERY ROOM							
039	DELIVERY ROOM & LABOR							
041	RADIOLOGY-DIAGNOSTIC	1,647,819	2,285	8,439	2,285		952	
043	RADIOISOTOPE							
044	LABORATORY	902,499	1,527		1,527		838	
048	INTRAVENOUS THERAPY							
049	RESPIRATORY THERAPY	459,303	1,290	131	1,290		453	
050	PHYSICAL THERAPY	753,220	3,611	5,638	3,611		518	
051	OCCUPATIONAL THERAPY							
052	SPEECH PATHOLOGY							
053	ELECTROCARDIOLOGY	1,402		710				
053 01	CARDIAC REHABILITATIO	87,301	500		500		189	
054	ELECTROENCEPHALOGRAPH							
055	MEDICAL SUPPLIES CHAR							
056	DRUGS CHARGED TO PATI	673,357	540		540		219	
	OUTPAT SERVICE COST C							
060	CLINIC							
061	EMERGENCY	1,962,378	1,361	16,317	1,361	143	459	
062	OBSERVATION BEDS (NON							
	SPEC PURPOSE COST CEN							
095	SUBTOTALS	17,966,900	47,328	196,280	46,040	49,902	11,441	
	NONREIMBURS COST CENT							
096	GIFT, FLOWER, COFFEE							
098	PHYSICIANS' PRIVATE O	107,896	6,464	2,859	6,464			
101	CROSS FOOT ADJUSTMENT							
102	NEGATIVE COST CENTER							
103	COST TO BE ALLOCATED (WRKSHT B, PART I)	3,238,100	1,662,675	73,069	382,565	861,013	294,506	
104	UNIT COST MULTIPLIER (WRKSHT B, PT I)	.179150	30.909336	.366925	7.286397	17.254078	25.741281	
105	COST TO BE ALLOCATED (WRKSHT B, PART II)							
106	UNIT COST MULTIPLIER (WRKSHT B, PT II)							
107	COST TO BE ALLOCATED (WRKSHT B, PART III	272,008	288,004	20,277	13,738	77,358	48,239	
108	UNIT COST MULTIPLIER (WRKSHT B, PT III)	.015049	5.354030	.101823	.261656	1.550198	4.216327	

	COST CENTER DESCRIPTION	NURSING ADMINISTRATION (DIRECTSING HRS	CENTRAL SERVICES & SUPPLY NR(COSTED)EQUIS.	MEDICAL RECORDS & LIBRARY R(TIME)SPENT	SOCIAL SERVICE (TIME)SPENT
		14	15	17	18
	GENERAL SERVICE COST				
001	OLD CAP REL COSTS-BLD				
002	OLD CAP REL COSTS-MVB				
003	NEW CAP REL COSTS-BLD				
004	NEW CAP REL COSTS-MVB				
005	EMPLOYEE BENEFITS				
006	ADMINISTRATIVE & GENE				
008	OPERATION OF PLANT				
009	LAUNDRY & LINEN SERVI				
010	HOUSEKEEPING				
011	DIETARY				
012	CAFETERIA				
013	MAINTENANCE OF PERSON				
014	NURSING ADMINISTRATIO	94,495			
015	CENTRAL SERVICES & SU				
017	MEDICAL RECORDS & LIB			10,194	
018	SOCIAL SERVICE				
	INPAT ROUTINE SRVC CN				
025	ADULTS & PEDIATRICS	20,966		1,823	
026	INTENSIVE CARE UNIT	2,205			
027	CORONARY CARE UNIT				
031	SUBPROVIDER				
033	NURSERY				
034	SKILLED NURSING FACIL	15,221			
035	NURSING FACILITY				
036	OTHER LONG TERM CARE	29,832			
	ANCILLARY SRVC COST C				
037	OPERATING ROOM	16,266		1,505	
038	RECOVERY ROOM				
039	DELIVERY ROOM & LABOR				
041	RADIOLOGY-DIAGNOSTIC	437			
043	RADIOISOTOPE				
044	LABORATORY				
048	INTRAVENOUS THERAPY				
049	RESPIRATORY THERAPY			476	
050	PHYSICAL THERAPY			2,767	
051	OCCUPATIONAL THERAPY				
052	SPEECH PATHOLOGY				
053	ELECTROCARDIOLOGY				
053 01	CARDIAC REHABILITATIO	1,893			
054	ELECTROENCEPHALOGRAPH				
055	MEDICAL SUPPLIES CHAR				
056	DRUGS CHARGED TO PATI				
	OUTPAT SERVICE COST C				
060	CLINIC				
061	EMERGENCY	7,675		3,623	
062	OBSERVATION BEDS (NON				
	SPEC PURPOSE COST CEN				
095	SUBTOTALS	94,495		10,194	
	NONREIMBURS COST CENT				
096	GIFT, FLOWER, COFFEE				
098	PHYSICIANS' PRIVATE O				
101	CROSS FOOT ADJUSTMENT				
102	NEGATIVE COST CENTER				
103	COST TO BE ALLOCATED (PER WRKSHT B, PART	1,069,705		723,295	
104	UNIT COST MULTIPLIER (WRKSHT B, PT I)	11.320229		70.953012	
105	COST TO BE ALLOCATED (PER WRKSHT B, PART				
106	UNIT COST MULTIPLIER (WRKSHT B, PT II)				
107	COST TO BE ALLOCATED (PER WRKSHT B, PART	31,551		50,394	
108	UNIT COST MULTIPLIER (WRKSHT B, PT III)	.333891		4.943496	

WKST A LINE NO.	COST CENTER DESCRIPTION	WKST B, PT I COL. 27 1	THERAPY ADJUSTMENT 2	TOTAL COSTS 3	RCE DISALLOWANCE 4	TOTAL COSTS 5
	INPAT ROUTINE SRVC CNTRS					
25	ADULTS & PEDIATRICS	2,371,443		2,371,443		2,371,443
26	INTENSIVE CARE UNIT	385,745		385,745		385,745
27	CORONARY CARE UNIT					
31	SUBPROVIDER					
33	NURSERY					
34	SKILLED NURSING FACILITY	1,516,021		1,516,021		1,516,021
35	NURSING FACILITY					
36	OTHER LONG TERM CARE	2,905,706		2,905,706		2,905,706
	ANCILLARY SRVC COST CNTRS					
37	OPERATING ROOM	4,977,086		4,977,086		4,977,086
38	RECOVERY ROOM					
39	DELIVERY ROOM & LABOR ROO					
41	RADIOLOGY-DIAGNOSTIC	2,062,852		2,062,852		2,062,852
43	RADIOISOTOPE					
44	LABORATORY	1,144,078		1,144,078		1,144,078
48	INTRAVENOUS THERAPY					
49	RESPIRATORY THERAPY	636,342		636,342		636,342
50	PHYSICAL THERAPY	1,237,814		1,237,814		1,237,814
51	OCCUPATIONAL THERAPY					
52	SPEECH PATHOLOGY					
53	ELECTROCARDIOLOGY	1,914		1,914		1,914
53 01	CARDIAC REHABILITATION	148,333		148,333		148,333
54	ELECTROENCEPHALOGRAPHY					
55	MEDICAL SUPPLIES CHARGED					
56	DRUGS CHARGED TO PATIENTS	820,252		820,252		820,252
	OUTPAT SERVICE COST CNTRS					
60	CLINIC					
61	EMERGENCY	2,730,138		2,730,138		2,730,138
62	OBSERVATION BEDS (NON-DIS	227,831		227,831		227,831
	OTHER REIMBURS COST CNTRS					
101	SUBTOTAL	21,165,555		21,165,555		21,165,555
102	LESS OBSERVATION BEDS	227,831		227,831		227,831
103	TOTAL	20,937,724		20,937,724		20,937,724

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL IN LIEU OF FORM CMS-2552-96(07/2009)

COMPUTATION OF RATIO OF COSTS TO CHARGES

PROVIDER NO: 14-1335 PERIOD: FROM 7/ 1/2008 TO 6/30/2009 PREPARED 11/24/2009 WORKSHEET C PART I

WKST A LINE NO.	COST CENTER DESCRIPTION	INPATIENT CHARGES 6	OUTPATIENT CHARGES 7	TOTAL CHARGES 8	COST OR OTHER RATIO 9	TEFRA INPATIENT RATIO 10	PPS INPATIENT RATIO 11
	INPAT ROUTINE SRVC CNTRS						
25	ADULTS & PEDIATRICS	2,883,714		2,883,714			
26	INTENSIVE CARE UNIT	380,876		380,876			
27	CORONARY CARE UNIT						
31	SUBPROVIDER						
33	NURSERY						
34	SKILLED NURSING FACILITY	729,300		729,300			
35	NURSING FACILITY						
36	OTHER LONG TERM CARE	1,429,336		1,429,336			
	ANCILLARY SRVC COST CNTRS						
37	OPERATING ROOM	5,442,543	12,211,427	17,653,970	.281924	.281924	.281924
38	RECOVERY ROOM						
39	DELIVERY ROOM & LABOR ROO						
41	RADIOLOGY-DIAGNOSTIC	712,487	6,046,092	6,758,579	.305220	.305220	.305220
43	RADIOISOTOPE						
44	LABORATORY	730,521	2,350,270	3,080,791	.371359	.371359	.371359
48	INTRAVENOUS THERAPY						
49	RESPIRATORY THERAPY	413,277	1,594,490	2,007,767	.316940	.316940	.316940
50	PHYSICAL THERAPY	1,479,269	1,244,181	2,723,450	.454502	.454502	.454502
51	OCCUPATIONAL THERAPY						
52	SPEECH PATHOLOGY						
53	ELECTROCARDIOLOGY	35,923	93,607	129,530	.014776	.014776	.014776
53 01	CARDIAC REHABILITATION		94,829	94,829	1.564216	1.564216	1.564216
54	ELECTROENCEPHALOGRAPHY						
55	MEDICAL SUPPLIES CHARGED						
56	DRUGS CHARGED TO PATIENTS	2,387,914	2,971,715	5,359,629	.153043	.153043	.153043
	OUTPAT SERVICE COST CNTRS						
60	CLINIC						
61	EMERGENCY	174,120	2,727,465	2,901,585	.940913	.940913	.940913
62	OBSERVATION BEDS (NON-DIS		245,912	245,912	.926474	.926474	.926474
	OTHER REIMBURS COST CNTRS						
101	SUBTOTAL	16,799,280	29,579,988	46,379,268			
102	LESS OBSERVATION BEDS						
103	TOTAL	16,799,280	29,579,988	46,379,268			

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL **NOT A CMS WORKSHEET ** (07/2009)

COMPUTATION OF RATIO OF COSTS TO CHARGES
SPECIAL TITLE XIX WORKSHEET

PROVIDER NO: 14-1335
PERIOD: FROM 7/ 1/2008 TO 6/30/2009
PREPARED 11/24/2009
WORKSHEET C
PART I

WKST A LINE NO.	COST CENTER DESCRIPTION	WKST B, PT I COL. 27 1	THERAPY ADJUSTMENT 2	TOTAL COSTS 3	RCE DISALLOWANCE 4	TOTAL COSTS 5
	INPAT ROUTINE SRVC CNTRS					
25	ADULTS & PEDIATRICS	2,371,443		2,371,443		2,371,443
26	INTENSIVE CARE UNIT	385,745		385,745		385,745
27	CORONARY CARE UNIT					
31	SUBPROVIDER					
33	NURSERY					
34	SKILLED NURSING FACILITY	1,516,021		1,516,021		1,516,021
35	NURSING FACILITY					
36	OTHER LONG TERM CARE	2,905,706		2,905,706		2,905,706
	ANCILLARY SRVC COST CNTRS					
37	OPERATING ROOM	4,977,086		4,977,086		4,977,086
38	RECOVERY ROOM					
39	DELIVERY ROOM & LABOR ROO					
41	RADIOLOGY-DIAGNOSTIC	2,062,852		2,062,852		2,062,852
43	RADIOISOTOPE					
44	LABORATORY	1,144,078		1,144,078		1,144,078
48	INTRAVENOUS THERAPY					
49	RESPIRATORY THERAPY	636,342		636,342		636,342
50	PHYSICAL THERAPY	1,237,814		1,237,814		1,237,814
51	OCCUPATIONAL THERAPY					
52	SPEECH PATHOLOGY					
53	ELECTROCARDIOLOGY	1,914		1,914		1,914
53 01	CARDIAC REHABILITATION	148,333		148,333		148,333
54	ELECTROENCEPHALOGRAPHY					
55	MEDICAL SUPPLIES CHARGED					
56	DRUGS CHARGED TO PATIENTS	820,252		820,252		820,252
	OUTPAT SERVICE COST CNTRS					
60	CLINIC					
61	EMERGENCY	2,730,138		2,730,138		2,730,138
62	OBSERVATION BEDS (NON-DIS	227,831		227,831		227,831
	OTHER REIMBURS COST CNTRS					
101	SUBTOTAL	21,165,555		21,165,555		21,165,555
102	LESS OBSERVATION BEDS	227,831		227,831		227,831
103	TOTAL	20,937,724		20,937,724		20,937,724

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL **NOT A CMS WORKSHEET ** (07/2009)

COMPUTATION OF RATIO OF COSTS TO CHARGES
SPECIAL TITLE XIX WORKSHEET

PROVIDER NO: 14-1335
PERIOD: FROM 7/ 1/2008 TO 6/30/2009
PREPARED 11/24/2009
WORKSHEET C
PART I

WKST A LINE NO.	COST CENTER DESCRIPTION	INPATIENT CHARGES 6	OUTPATIENT CHARGES 7	TOTAL CHARGES 8	COST OR OTHER RATIO 9	TEFRA INPATIENT RATIO 10	PPS INPATIENT RATIO 11
	INPAT ROUTINE SRVC CNTRS						
25	ADULTS & PEDIATRICS	2,883,714		2,883,714			
26	INTENSIVE CARE UNIT	380,876		380,876			
27	CORONARY CARE UNIT						
31	SUBPROVIDER						
33	NURSERY						
34	SKILLED NURSING FACILITY	729,300		729,300			
35	NURSING FACILITY						
36	OTHER LONG TERM CARE	1,429,336		1,429,336			
	ANCILLARY SRVC COST CNTRS						
37	OPERATING ROOM	5,442,543	12,211,427	17,653,970	.281924	.281924	.281924
38	RECOVERY ROOM						
39	DELIVERY ROOM & LABOR ROO						
41	RADIOLOGY-DIAGNOSTIC	712,487	6,046,092	6,758,579	.305220	.305220	.305220
43	RADIOISOTOPE						
44	LABORATORY	730,521	2,350,270	3,080,791	.371359	.371359	.371359
48	INTRAVENOUS THERAPY						
49	RESPIRATORY THERAPY	413,277	1,594,490	2,007,767	.316940	.316940	.316940
50	PHYSICAL THERAPY	1,479,269	1,244,181	2,723,450	.454502	.454502	.454502
51	OCCUPATIONAL THERAPY						
52	SPEECH PATHOLOGY						
53	ELECTROCARDIOLOGY	35,923	93,607	129,530	.014776	.014776	.014776
53 01	CARDIAC REHABILITATION		94,829	94,829	1.564216	1.564216	1.564216
54	ELECTROENCEPHALOGRAPHY						
55	MEDICAL SUPPLIES CHARGED						
56	DRUGS CHARGED TO PATIENTS	2,387,914	2,971,715	5,359,629	.153043	.153043	.153043
	OUTPAT SERVICE COST CNTRS						
60	CLINIC						
61	EMERGENCY	174,120	2,727,465	2,901,585	.940913	.940913	.940913
62	OBSERVATION BEDS (NON-DIS		245,912	245,912	.926474	.926474	.926474
	OTHER REIMBURS COST CNTRS						
101	SUBTOTAL	16,799,280	29,579,988	46,379,268			
102	LESS OBSERVATION BEDS						
103	TOTAL	16,799,280	29,579,988	46,379,268			

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL IN LIEU OF FORM CMS-2552-96(09/2000)

CALCULATION OF OUTPATIENT SERVICE COST TO CHARGE RATIOS NET OF REDUCTIONS

PROVIDER NO: 14-1335 PERIOD: FROM 7/ 1/2008 TO 6/30/2009 PREPARED 11/24/2009 WORKSHEET C PART II

WKST A LINE NO.	COST CENTER DESCRIPTION	TOTAL COST WKST B, PT I COL. 27 1	CAPITAL COST WKST B PT II & III,COL. 27 2	OPERATING COST NET OF CAPITAL COST 3	CAPITAL REDUCTION 4	OPERATING COST REDUCTION AMOUNT 5	COST NET OF CAP AND OPER COST REDUCTION 6
	ANCILLARY SRVC COST CNTRS						
37	OPERATING ROOM	4,977,086	592,882	4,384,204			4,977,086
38	RECOVERY ROOM						
39	DELIVERY ROOM & LABOR ROO						
41	RADIOLOGY-DIAGNOSTIC	2,062,852	315,316	1,747,536			2,062,852
43	RADIOISOTOPE						
44	LABORATORY	1,144,078	55,259	1,088,819			1,144,078
48	INTRAVENOUS THERAPY						
49	RESPIRATORY THERAPY	636,342	58,543	577,799			636,342
50	PHYSICAL THERAPY	1,237,814	120,591	1,117,223			1,237,814
51	OCCUPATIONAL THERAPY						
52	SPEECH PATHOLOGY						
53	ELECTROCARDIOLOGY	1,914	1,495	419			1,914
53 01	CARDIAC REHABILITATION	148,333	24,591	123,742			148,333
54	ELECTROENCEPHALOGRAPHY						
55	MEDICAL SUPPLIES CHARGED						
56	DRUGS CHARGED TO PATIENTS	820,252	104,243	716,009			820,252
	OUTPAT SERVICE COST CNTRS						
60	CLINIC						
61	EMERGENCY	2,730,138	87,235	2,642,903			2,730,138
62	OBSERVATION BEDS (NON-DIS	227,831		227,831			227,831
	OTHER REIMBURS COST CNTRS						
101	SUBTOTAL	13,986,640	1,360,155	12,626,485			13,986,640
102	LESS OBSERVATION BEDS	227,831		227,831			227,831
103	TOTAL	13,758,809	1,360,155	12,398,654			13,758,809

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL IN LIEU OF FORM CMS-2552-96(09/2000)

CALCULATION OF OUTPATIENT SERVICE COST TO CHARGE RATIOS NET OF REDUCTIONS

PROVIDER NO: 14-1335 | PERIOD: FROM 7/ 1/2008 TO 6/30/2009 | PREPARED 11/24/2009 | WORKSHEET C PART II

WKST A LINE NO.		COST CENTER DESCRIPTION	TOTAL CHARGES	OUTPAT COST TO CHRG RATIO	I/P PT B COST TO CHRG RATIO
			7	8	9
		ANCILLARY SRVC COST CNTRS			
37		OPERATING ROOM	17,653,970	.281924	.281924
38		RECOVERY ROOM			
39		DELIVERY ROOM & LABOR ROO			
41		RADIOLOGY-DIAGNOSTIC	6,758,579	.305220	.305220
43		RADIOISOTOPE			
44		LABORATORY	3,080,791	.371359	.371359
48		INTRAVENOUS THERAPY			
49		RESPIRATORY THERAPY	2,007,767	.316940	.316940
50		PHYSICAL THERAPY	2,723,450	.454502	.454502
51		OCCUPATIONAL THERAPY			
52		SPEECH PATHOLOGY			
53		ELECTROCARDIOLOGY	129,530	.014776	.014776
53	01	CARDIAC REHABILITATION	94,829	1.564216	1.564216
54		ELECTROENCEPHALOGRAPHY			
55		MEDICAL SUPPLIES CHARGED			
56		DRUGS CHARGED TO PATIENTS	5,359,629	.153043	.153043
		OUTPAT SERVICE COST CNTRS			
60		CLINIC			
61		EMERGENCY	2,901,585	.940913	.940913
62		OBSERVATION BEDS (NON-DIS	245,912	.926474	.926474
		OTHER REIMBURS COST CNTRS			
101		SUBTOTAL	40,956,042		
102		LESS OBSERVATION BEDS	245,912		
103		TOTAL	40,710,130		

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL **NOT A CMS WORKSHEET ** (09/2000)

CALCULATION OF OUTPATIENT SERVICE COST TO CHARGE RATIOS NET OF REDUCTIONS SPECIAL TITLE XIX WORKSHEET

PROVIDER NO: 14-1335 PERIOD: FROM 7/ 1/2008 TO 6/30/2009

PREPARED 11/24/2009 WORKSHEET C PART II

WKST A LINE NO.		COST CENTER DESCRIPTION	TOTAL COST WKST B, PT I COL. 27 1	CAPITAL COST WKST B PT II & III,COL. 27 2	OPERATING COST NET OF CAPITAL COST 3	CAPITAL REDUCTION 4	OPERATING COST REDUCTION AMOUNT 5	COST NET OF CAP AND OPER COST REDUCTION 6
		ANCILLARY SRVC COST CNTRS						
37		OPERATING ROOM	4,977,086	592,882	4,384,204			4,977,086
38		RECOVERY ROOM						
39		DELIVERY ROOM & LABOR ROO						
41		RADIOLOGY-DIAGNOSTIC	2,062,852	315,316	1,747,536			2,062,852
43		RADIOISOTOPE						
44		LABORATORY	1,144,078	55,259	1,088,819			1,144,078
48		INTRAVENOUS THERAPY						
49		RESPIRATORY THERAPY	636,342	58,543	577,799			636,342
50		PHYSICAL THERAPY	1,237,814	120,591	1,117,223			1,237,814
51		OCCUPATIONAL THERAPY						
52		SPEECH PATHOLOGY						
53		ELECTROCARDIOLOGY	1,914	1,495	419			1,914
53	01	CARDIAC REHABILITATION	148,333	24,591	123,742			148,333
54		ELECTROENCEPHALOGRAPHY						
55		MEDICAL SUPPLIES CHARGED						
56		DRUGS CHARGED TO PATIENTS	820,252	104,243	716,009			820,252
		OUTPAT SERVICE COST CNTRS						
60		CLINIC						
61		EMERGENCY	2,730,138	87,235	2,642,903			2,730,138
62		OBSERVATION BEDS (NON-DIS	227,831		227,831			227,831
		OTHER REIMBURS COST CNTRS						
101		SUBTOTAL	13,986,640	1,360,155	12,626,485			13,986,640
102		LESS OBSERVATION BEDS	227,831		227,831			227,831
103		TOTAL	13,758,809	1,360,155	12,398,654			13,758,809

WKST A LINE NO.		COST CENTER DESCRIPTION	TOTAL CHARGES	OUTPAT COST TO CHRG RATIO	I/P PT B COST TO CHRG RATIO
			7	8	9
		ANCILLARY SRVC COST CNTRS			
37		OPERATING ROOM	17,653,970	.281924	.281924
38		RECOVERY ROOM			
39		DELIVERY ROOM & LABOR ROO			
41		RADIOLOGY-DIAGNOSTIC	6,758,579	.305220	.305220
43		RADIOISOTOPE			
44		LABORATORY	3,080,791	.371359	.371359
48		INTRAVENOUS THERAPY			
49		RESPIRATORY THERAPY	2,007,767	.316940	.316940
50		PHYSICAL THERAPY	2,723,450	.454502	.454502
51		OCCUPATIONAL THERAPY			
52		SPEECH PATHOLOGY			
53		ELECTROCARDIOLOGY	129,530	.014776	.014776
53	01	CARDIAC REHABILITATION	94,829	1.564216	1.564216
54		ELECTROENCEPHALOGRAPHY			
55		MEDICAL SUPPLIES CHARGED			
56		DRUGS CHARGED TO PATIENTS	5,359,629	.153043	.153043
		OUTPAT SERVICE COST CNTRS			
60		CLINIC			
61		EMERGENCY	2,901,585	.940913	.940913
62		OBSERVATION BEDS (NON-DIS	245,912	.926474	.926474
		OTHER REIMBURS COST CNTRS			
101		SUBTOTAL	40,956,042		
102		LESS OBSERVATION BEDS	245,912		
103		TOTAL	40,710,130		

COMPUTATION OF TOTAL RPCH INPATIENT ANCILLARY COSTS

PROVIDER NO: 14-1335 | PERIOD: FROM 7/ 1/2008 TO 6/30/2009 | PREPARED 11/24/2009 | WORKSHEET C PART III

WKST A LINE NO.	COST CENTER DESCRIPTION	TOTAL COST WKST B, PT I COL. 27 1	TOTAL ANCILLARY CHARGES 2	TOTAL INP ANCILLARY CHARGES 3	CHARGE TO CHARGE RATIO 4	TOTAL INPATIENT COST 5
	ANCILLARY SRVC COST CNTRS					
37	OPERATING ROOM	4,977,086	17,653,970			
38	RECOVERY ROOM					
39	DELIVERY ROOM & LABOR ROO					
41	RADIOLOGY-DIAGNOSTIC	2,062,852	6,758,579			
43	RADIOISOTOPE					
44	LABORATORY	1,144,078	3,080,791			
48	INTRAVENOUS THERAPY					
49	RESPIRATORY THERAPY	636,342	2,007,767			
50	PHYSICAL THERAPY	1,237,814	2,723,450			
51	OCCUPATIONAL THERAPY					
52	SPEECH PATHOLOGY					
53	ELECTROCARDIOLOGY	1,914	129,530			
53 01	CARDIAC REHABILITATION	148,333	94,829			
54	ELECTROENCEPHALOGRAPHY					
55	MEDICAL SUPPLIES CHARGED					
56	DRUGS CHARGED TO PATIENTS	820,252	5,359,629			
	OUTPAT SERVICE COST CNTRS					
60	CLINIC					
61	EMERGENCY	2,730,138	2,901,585			
62	OBSERVATION BEDS (NON-DIS	227,831	245,912			
	OTHER REIMBURS COST CNTRS					
101	TOTAL	13,986,640	40,956,042			

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL IN LIEU OF FORM CMS-2552-96(09/1996)

COMPUTATION OF OUTPATIENT COST PER VISIT - RURAL PRIMARY CARE HOSPITAL

PROVIDER NO: 14-1335 PERIOD: FROM 7/ 1/2008 TO 6/30/2009 PREPARED 11/24/2009 WORKSHEET C PART V

WKST A LINE NO.	COST CENTER DESCRIPTION	TOTAL COST WKST B, PT I COL. 27 1	PROVIDER-BASED PHYSICIAN ADJUSTMENT 2	TOTAL COSTS 3	TOTAL ANCILLARY CHARGES 4	TOTAL OUTPATIENT CHARGES 5	RATIO OF OUT-PATIENT CHRGS TO TTL CHARGES 6	TOTAL OUT-PATIENT COSTS 7
	ANCILLARY SRVC COST CNTRS							
37	OPERATING ROOM	4,977,086		4,977,086	17,653,970			
38	RECOVERY ROOM							
39	DELIVERY ROOM & LABOR ROO							
41	RADIOLOGY-DIAGNOSTIC	2,062,852		2,062,852	6,758,579			
43	RADIOISOTOPE							
44	LABORATORY	1,144,078	59,158	1,203,236	3,080,791			
48	INTRAVENOUS THERAPY							
49	RESPIRATORY THERAPY	636,342	16,667	653,009	2,007,767			
50	PHYSICAL THERAPY	1,237,814		1,237,814	2,723,450			
51	OCCUPATIONAL THERAPY							
52	SPEECH PATHOLOGY							
53	ELECTROCARDIOLOGY	1,914		1,914	129,530			
53 01	CARDIAC REHABILITATION	148,333		148,333	94,829			
54	ELECTROENCEPHALOGRAPHY							
55	MEDICAL SUPPLIES CHARGED							
56	DRUGS CHARGED TO PATIENTS	820,252		820,252	5,359,629			
	OUTPAT SERVICE COST CNTRS							
60	CLINIC							
61	EMERGENCY	2,730,138	223,193	2,953,331	2,901,585			
62	OBSERVATION BEDS (NON-DIS	227,831		227,831	245,912			
	OTHER REIMBURS COST CNTRS							
101	TOTAL	13,986,640	299,018	14,285,658	40,956,042			
102	TOTAL OUTPATIENT VISITS							
103	AGGREGATE COST PER VISIT							
104	TITLE V OUTPATIENT VISITS							
105	TITLE XVIII OUTPAT VISITS							
106	TITLE XIX OUTPAT VISITS							
107	TITLE V OUTPAT COSTS							
108	TITLE XVIII OUTPAT COSTS							
109	TITLE XIX OUTPAT COSTS							

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES & VACCINE COSTS

PROVIDER NO: 14-1335 | PERIOD: FROM 7/ 1/2008 TO 6/30/2009 | PREPARED 11/24/2009
COMPONENT NO: 14-1335 | WORKSHEET D PART V

TITLE XVIII, PART B HOSPITAL

	Cost Center Description	Cost/Charge Ratio (C, Pt I, col. 9)	Cost/Charge Ratio (C, Pt I, col. 9)	Cost/Charge Ratio (C, Pt II, col. 9)	Outpatient Ambulatory Surgical Ctr	Outpatient Radiology
		1	1.01	1.02	2	3
(A)	ANCILLARY SRVC COST CNTRS					
37	OPERATING ROOM	.281924		.281924		
38	RECOVERY ROOM					
39	DELIVERY ROOM & LABOR ROOM					
41	RADIOLOGY-DIAGNOSTIC	.305220		.305220		
43	RADIOISOTOPE					
44	LABORATORY	.371359		.371359		
48	INTRAVENOUS THERAPY					
49	RESPIRATORY THERAPY	.316940		.316940		
50	PHYSICAL THERAPY	.454502		.454502		
51	OCCUPATIONAL THERAPY					
52	SPEECH PATHOLOGY					
53	ELECTROCARDIOLOGY	.014776		.014776		
53 01	CARDIAC REHABILITATION	1.564216		1.564216		
54	ELECTROENCEPHALOGRAPHY					
55	MEDICAL SUPPLIES CHARGED TO PATIENTS					
56	DRUGS CHARGED TO PATIENTS	.153043		.153043		
	OUTPAT SERVICE COST CNTRS					
60	CLINIC					
61	EMERGENCY	.940913		.940913		
62	OBSERVATION BEDS (NON-DISTINCT PART)	.926474		.926474		
101	SUBTOTAL					
102	CRNA CHARGES					
103	LESS PBP CLINIC LAB SVCS-PROGRAM ONLY CHARGES					
104	NET CHARGES					

(A) WORKSHEET A LINE NUMBERS
(1) REPORT NON HOSPITAL AND NON SUBPROVIDER COMPONENTS COST FOR THE PERIOD HERE (SEE INSTRUCTIONS)

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES & VACCINE COSTS

PROVIDER NO: 14-1335 | PERIOD: FROM 7/ 1/2008 TO 6/30/2009 | PREPARED 11/24/2009
COMPONENT NO: 14-1335 | WORKSHEET D PART V

TITLE XVIII, PART B HOSPITAL

	Cost Center Description	Other Outpatient Diagnostic	All Other (1)	Outpatient Ambulatory Surgical Ctr	Outpatient Radialogy	Other Outpatient Diagnostic
		4	5	6	7	8
(A)	ANCILLARY SRVC COST CNTRS					
37	OPERATING ROOM		2,606,641			
38	RECOVERY ROOM					
39	DELIVERY ROOM & LABOR ROOM					
41	RADIOLOGY-DIAGNOSTIC		1,808,728			
43	RADIOISOTOPE					
44	LABORATORY		719,912			
48	INTRAVENOUS THERAPY					
49	RESPIRATORY THERAPY		389,129			
50	PHYSICAL THERAPY		405,478			
51	OCCUPATIONAL THERAPY					
52	SPEECH PATHOLOGY					
53	ELECTROCARDIOLOGY		37,887			
53 01	CARDIAC REHABILITATION		29,467			
54	ELECTROENCEPHALOGRAPHY					
55	MEDICAL SUPPLIES CHARGED TO PATIENTS					
56	DRUGS CHARGED TO PATIENTS		484,844			
	OUTPAT SERVICE COST CNTRS					
60	CLINIC					
61	EMERGENCY		575,222			
62	OBSERVATION BEDS (NON-DISTINCT PART)		107,811			
101	SUBTOTAL		7,165,119			
102	CRNA CHARGES					
103	LESS PBP CLINIC LAB SVCS-PROGRAM ONLY CHARGES					
104	NET CHARGES		7,165,119			

(A) WORKSHEET A LINE NUMBERS
(1) REPORT NON HOSPITAL AND NON SUBPROVIDER COMPONENTS COST FOR THE PERIOD HERE (SEE INSTRUCTIONS)

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES & VACCINE COSTS

PROVIDER NO: 14-1335 | PERIOD: FROM 7/ 1/2008 TO 6/30/2009 | PREPARED 11/24/2009
COMPONENT NO: 14-1335 | WORKSHEET D PART V

TITLE XVIII, PART B HOSPITAL

			All Other	Hospital I/P Part B Charges	Hospital I/P Part B Costs
		Cost Center Description	9	10	11
(A)		ANCILLARY SRVC COST CNTRS			
37		OPERATING ROOM	734,875		
38		RECOVERY ROOM			
39		DELIVERY ROOM & LABOR ROOM			
41		RADIOLOGY-DIAGNOSTIC	552,060		
43		RADIOISOTOPE			
44		LABORATORY	267,346		
48		INTRAVENOUS THERAPY			
49		RESPIRATORY THERAPY	123,331		
50		PHYSICAL THERAPY	184,291		
51		OCCUPATIONAL THERAPY			
52		SPEECH PATHOLOGY			
53		ELECTROCARDIOLOGY	560		
53	01	CARDIAC REHABILITATION	46,093		
54		ELECTROENCEPHALOGRAPHY			
55		MEDICAL SUPPLIES CHARGED TO PATIENTS			
56		DRUGS CHARGED TO PATIENTS	74,202		
		OUTPAT SERVICE COST CNTRS			
60		CLINIC			
61		EMERGENCY	541,234		
62		OBSERVATION BEDS (NON-DISTINCT PART)	99,884		
101		SUBTOTAL	2,623,876		
102		CRNA CHARGES			
103		LESS PBP CLINIC LAB SVCS-PROGRAM ONLY CHARGES			
104		NET CHARGES	2,623,876		

(A) WORKSHEET A LINE NUMBERS
(1) REPORT NON HOSPITAL AND NON SUBPROVIDER COMPONENTS COST FOR THE PERIOD HERE (SEE INSTRUCTIONS)

PART VI - VACCINE COST APPORTIONMENT

		1
1	DRUGS CHARGED TO PATIENTS-RATIO OF COST TO CHARGES	.153043
2	PROGRAM VACCINE CHARGES	2,693
3	PROGRAM COSTS	412

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL IN LIEU OF FORM CMS-2552-96(09/1996)

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

PROVIDER NO: 14-1335 | PERIOD: FROM 7/ 1/2008 TO 6/30/2009 | PREPARED 11/24/2009

COMPONENT NO: 14-6014 | WORKSHEET D PART II

TITLE XVIII, PART A SKILLED NURSING FACILITY PPS

WKST A LINE NO.	COST CENTER DESCRIPTION	OLD CAPITAL RELATED COST 1	NEW CAPITAL RELATED COST 2	TOTAL CHARGES 3	INPAT PROGRAM CHARGES 4	OLD CAPITAL CST/CHRG RATIO 5	COSTS 6
	ANCILLARY SRVC COST CNTRS						
37	OPERATING ROOM						
38	RECOVERY ROOM						
39	DELIVERY ROOM & LABOR ROO						
41	RADIOLOGY-DIAGNOSTIC						
43	RADIOISOTOPE						
44	LABORATORY						
48	INTRAVENOUS THERAPY						
49	RESPIRATORY THERAPY						
50	PHYSICAL THERAPY						
51	OCCUPATIONAL THERAPY						
52	SPEECH PATHOLOGY						
53	ELECTROCARDIOLOGY						
53 01	CARDIAC REHABILITATION						
54	ELECTROENCEPHALOGRAPHY						
55	MEDICAL SUPPLIES CHARGED						
56	DRUGS CHARGED TO PATIENTS						
	OUTPAT SERVICE COST CNTRS						
60	CLINIC						
61	EMERGENCY						
62	OBSERVATION BEDS (NON-DIS						
	OTHER REIMBURS COST CNTRS						
101	TOTAL						

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

PROVIDER NO: 14-1335
COMPONENT NO: 14-6014
PERIOD: FROM 7/ 1/2008 TO 6/30/2009

PREPARED 11/24/2009
WORKSHEET D
PART II

TITLE XVIII, PART A SKILLED NURSING FACILITY PPS

WKST A LINE NO.	COST CENTER DESCRIPTION	NEW CAPITAL CST/CHRG RATIO 7	COSTS 8
	ANCILLARY SRVC COST CNTRS		
37	OPERATING ROOM		
38	RECOVERY ROOM		
39	DELIVERY ROOM & LABOR ROO		
41	RADIOLOGY-DIAGNOSTIC		
43	RADIOISOTOPE		
44	LABORATORY		
48	INTRAVENOUS THERAPY		
49	RESPIRATORY THERAPY		
50	PHYSICAL THERAPY		
51	OCCUPATIONAL THERAPY		
52	SPEECH PATHOLOGY		
53	ELECTROCARDIOLOGY		
53 01	CARDIAC REHABILITATION		
54	ELECTROENCEPHALOGRAPHY		
55	MEDICAL SUPPLIES CHARGED		
56	DRUGS CHARGED TO PATIENTS		
	OUTPAT SERVICE COST CNTRS		
60	CLINIC		
61	EMERGENCY		
62	OBSERVATION BEDS (NON-DIS		
	OTHER REIMBURS COST CNTRS		
101	TOTAL		

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL IN LIEU OF FORM CMS-2552-96(07/2009)

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

I PROVIDER NO: 14-1335 I COMPONENT NO: 14-6014

I PERIOD: I FROM 7/ 1/2008 I TO 6/30/2009

I PREPARED 11/24/2009 I WORKSHEET D I PART IV

TITLE XVIII, PART A SKILLED NURSING FACILITY PPS

WKST A LINE NO.	COST CENTER DESCRIPTION	NONPHYSICIAN ANESTHETIST 1	1.01	MED ED NRS SCHOOL COST 2	MED ED ALLIED HEALTH COST 2.01	MED ED ALL OTHER COSTS 2.02	BLOOD CLOT FOR HEMOPHILIACS 2.03
	ANCILLARY SRVC COST CNTRS						
37	OPERATING ROOM						
38	RECOVERY ROOM						
39	DELIVERY ROOM & LABOR ROO						
41	RADIOLOGY-DIAGNOSTIC						
43	RADIOISOTOPE						
44	LABORATORY						
48	INTRAVENOUS THERAPY						
49	RESPIRATORY THERAPY						
50	PHYSICAL THERAPY						
51	OCCUPATIONAL THERAPY						
52	SPEECH PATHOLOGY						
53	ELECTROCARDIOLOGY						
53 01	CARDIAC REHABILITATION						
54	ELECTROENCEPHALOGRAPHY						
55	MEDICAL SUPPLIES CHARGED						
56	DRUGS CHARGED TO PATIENTS						
	OUTPAT SERVICE COST CNTRS						
60	CLINIC						
61	EMERGENCY						
62	OBSERVATION BEDS (NON-DIS						
	OTHER REIMBURS COST CNTRS						
101	TOTAL						

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL IN LIEU OF FORM CMS-2552-96(07/2009) CONTD

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

PROVIDER NO: 14-1335 | PERIOD: FROM 7/ 1/2008 TO 6/30/2009 | PREPARED 11/24/2009

COMPONENT NO: 14-6014 | WORKSHEET D PART IV

TITLE XVIII, PART A SKILLED NURSING FACILITY PPS

WKST A LINE NO.	COST CENTER DESCRIPTION	TOTAL COSTS 3	O/P PASS THRU COSTS 3.01	TOTAL CHARGES 4	RATIO OF COST TO CHARGES 5	O/P RATIO OF CST TO CHARGES 5.01	INPAT PROG CHARGE 6	INPAT PROG PASS THRU COST 7
	ANCILLARY SRVC COST CNTRS							
37	OPERATING ROOM			17,653,970			68,206	
38	RECOVERY ROOM							
39	DELIVERY ROOM & LABOR ROO							
41	RADIOLOGY-DIAGNOSTIC			6,758,579			33,556	
43	RADIOISOTOPE							
44	LABORATORY			3,080,791			68,880	
48	INTRAVENOUS THERAPY							
49	RESPIRATORY THERAPY			2,007,767			2,796	
50	PHYSICAL THERAPY			2,723,450			1,139,987	
51	OCCUPATIONAL THERAPY							
52	SPEECH PATHOLOGY							
53	ELECTROCARDIOLOGY			129,530				
53 01	CARDIAC REHABILITATION			94,829				
54	ELECTROENCEPHALOGRAPHY							
55	MEDICAL SUPPLIES CHARGED							
56	DRUGS CHARGED TO PATIENTS			5,359,629			18,099	
	OUTPAT SERVICE COST CNTRS							
60	CLINIC							
61	EMERGENCY			2,901,585				
62	OBSERVATION BEDS (NON-DIS			245,912				
	OTHER REIMBURS COST CNTRS							
101	TOTAL			40,956,042			1,331,524	

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE
OTHER PASS THROUGH COSTS

PROVIDER NO: 14-1335
COMPONENT NO: 14-6014
PERIOD: FROM 7/ 1/2008 TO 6/30/2009

PREPARED 11/24/2009
WORKSHEET D
PART IV

TITLE XVIII, PART A SKILLED NURSING FACILITY PPS

WKST A LINE NO.	COST CENTER DESCRIPTION	OUTPAT PROG CHARGES 8	OUTPAT PROG D,V COL 5.03 8.01	OUTPAT PROG D,V COL 5.04 8.02	OUTPAT PROG PASS THRU COST 9	COL 8.01 * COL 5 9.01	COL 8.02 * COL 5 9.02
	ANCILLARY SRVC COST CNTRS						
37	OPERATING ROOM						
38	RECOVERY ROOM						
39	DELIVERY ROOM & LABOR ROO						
41	RADIOLOGY-DIAGNOSTIC						
43	RADIOISOTOPE						
44	LABORATORY						
48	INTRAVENOUS THERAPY						
49	RESPIRATORY THERAPY						
50	PHYSICAL THERAPY						
51	OCCUPATIONAL THERAPY						
52	SPEECH PATHOLOGY						
53	ELECTROCARDIOLOGY						
53 01	CARDIAC REHABILITATION						
54	ELECTROENCEPHALOGRAPHY						
55	MEDICAL SUPPLIES CHARGED						
56	DRUGS CHARGED TO PATIENTS						
	OUTPAT SERVICE COST CNTRS						
60	CLINIC						
61	EMERGENCY						
62	OBSERVATION BEDS (NON-DIS						
	OTHER REIMBURS COST CNTRS						
101	TOTAL						

TITLE XVIII PART A HOSPITAL OTHER

PART I - ALL PROVIDER COMPONENTS

		1
	INPATIENT DAYS	
1	INPATIENT DAYS (INCLUDING PRIVATE ROOM AND SWING BED DAYS, EXCLUDING NEWBORN)	1,655
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM, EXCLUDING SWING-BED AND NEWBORN DAYS)	1,655
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	1,655
5	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
6	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)	
7	TOTAL SWING-BED NF TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
8	TOTAL SWING-BED NF TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)	
9	TOTAL INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	785
10	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
11	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)	
12	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V & XIX ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
13	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLE V & XIX ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)	
14	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED DAYS)	
15	TOTAL NURSERY DAYS (TITLE V OR XIX ONLY)	
16	NURSERY DAYS (TITLE V OR XIX ONLY)	
	SWING-BED ADJUSTMENT	
17	MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
18	MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD	
19	MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
20	MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD	
21	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	2,371,443
22	SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
23	SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD	
24	SWING-BED COST APPLICABLE TO NF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
25	SWING-BED COST APPLICABLE TO NF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD	
26	TOTAL SWING-BED COST (SEE INSTRUCTIONS)	
27	GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST	2,371,443
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
28	GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)	2,883,714
29	PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	
30	SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	2,883,714
31	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	.822357
32	AVERAGE PRIVATE ROOM PER DIEM CHARGE	
33	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	1,742.43
34	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	
35	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	
36	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	
37	GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL	2,371,443

TITLE XVIII PART A HOSPITAL OTHER

PART II - HOSPITAL AND SUBPROVIDERS ONLY

		1
	PROGRAM INPATIENT OPERATING COST BEFORE PASS THROUGH COST ADJUSTMENTS	
38	ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM	1,432.90
39	PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	1,124,827
40	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM	
41	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	1,124,827

		TOTAL I/P COST 1	TOTAL I/P DAYS 2	AVERAGE PER DIEM 3	PROGRAM DAYS 4	PROGRAM COST 5
42	NURSERY (TITLE V & XIX ONLY)					
	INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS					
43	INTENSIVE CARE UNIT	385,745	94	4,103.67	54	221,598
44	CORONARY CARE UNIT					
45	BURN INTENSIVE CARE UNIT					
46	SURGICAL INTENSIVE CARE UNIT					
47	OTHER SPECIAL CARE					

		1
48	PROGRAM INPATIENT ANCILLARY SERVICE COST	767,055
49	TOTAL PROGRAM INPATIENT COSTS	2,113,480

PASS THROUGH COST ADJUSTMENTS

50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES
51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES
52 TOTAL PROGRAM EXCLUDABLE COST
53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST, AND MEDICAL EDUCATION COSTS

TARGET AMOUNT AND LIMIT COMPUTATION

54 PROGRAM DISCHARGES
55 TARGET AMOUNT PER DISCHARGE
56 TARGET AMOUNT
57 DIFFERENCE BETWEEN ADJUSTED INPATIENT OPERATING COST AND TARGET AMOUNT
58 BONUS PAYMENT
58.01 LESSER OF LINES 53/54 OR 55 FROM THE COST REPORTING PERIOD ENDING 1996, UPDATED AND COMPOUNDED BY THE MARKET BASKET
58.02 LESSER OF LINES 53/54 OR 55 FROM PRIOR YEAR COST REPORT, UPDATED BY THE MARKET BASKET
58.03 IF LINES 53/54 IS LESS THAN THE LOWER OF LINES 55, 58.01 OR 58.02 ENTER THE LESSER OF 50% OF THE AMOUNT BY WHICH OPERATING COSTS (LINE 53) ARE LESS THAN EXPECTED COSTS (LINES 54 x 58.02), OR 1 PERCENT OF THE TARGET AMOUNT (LINE 56) OTHERWISE ENTER ZERO.
58.04 RELIEF PAYMENT
59 ALLOWABLE INPATIENT COST PLUS INCENTIVE PAYMENT
59.01 ALLOWABLE INPATIENT COST PER DISCHARGE (LINE 59 / LINE 54) (LTCH ONLY)
59.02 PROGRAM DISCHARGES PRIOR TO JULY 1
59.03 PROGRAM DISCHARGES AFTER JULY 1
59.04 PROGRAM DISCHARGES (SEE INSTRUCTIONS)
59.05 REDUCED INPATIENT COST PER DISCHARGE FOR DISCHARGES PRIOR TO JULY 1 (SEE INSTRUCTIONS) (LTCH ONLY)
59.06 REDUCED INPATIENT COST PER DISCHARGE FOR DISCHARGES AFTER JULY 1 (SEE INSTRUCTIONS) (LTCH ONLY)
59.07 REDUCED INPATIENT COST PER DISCHARGE (SEE INSTRUCTIONS) (LTCH ONLY)
59.08 REDUCED INPATIENT COST PLUS INCENTIVE PAYMENT (SEE INSTRUCTIONS)

PROGRAM INPATIENT ROUTINE SWING BED COST

60 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS)
61 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS)
62 TOTAL MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS
63 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD
64 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD
65 TOTAL TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS

	TITLE XVIII PART A	HOSPITAL	OTHER

PART III - SKILLED NURSING FACILITY, NURSINGFACILITY & ICF/MR ONLY

		1
66	SKILLED NURSING FACILITY/OTHER NURSING FACILITY/ICF/MR ROUTINE SERVICE COST	
67	ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM	
68	PROGRAM ROUTINE SERVICE COST	
69	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	
70	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COSTS	
71	CAPITAL-RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	
72	PER DIEM CAPITAL-RELATED COSTS	
73	PROGRAM CAPITAL-RELATED COSTS	
74	INPATIENT ROUTINE SERVICE COST	
75	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	
76	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	
77	INPATIENT ROUTINE SERVICE COST PER DIEM LIMITATION	
78	INPATIENT ROUTINE SERVICE COST LIMITATION	
79	REASONABLE INPATIENT ROUTINE SERVICE COSTS	
80	PROGRAM INPATIENT ANCILLARY SERVICES	
81	UTILIZATION REVIEW - PHYSICIAN COMPENSATION	
82	TOTAL PROGRAM INPATIENT OPERATING COSTS	

PART IV - COMPUTATION OF OBSERVATION BED COST

83	TOTAL OBSERVATION BED DAYS	159
84	ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM	1,432.90
85	OBSERVATION BED COST	227,831

COMPUTATION OF OBSERVATION BED PASS THROUGH COST

		COST	ROUTINE COST	COLUMN 1 DIVIDED BY COLUMN 2	TOTAL OBSERVATION BED COST	OBSERVATION BED PASS THROUGH COST
		1	2	3	4	5
86	OLD CAPITAL-RELATED COST					
87	NEW CAPITAL-RELATED COST					
88	NON PHYSICIAN ANESTHETIST					
89	MEDICAL EDUCATION					
89.01	MEDICAL EDUCATION - ALLIED HEA					
89.02	MEDICAL EDUCATION - ALL OTHER					

TITLE XVIII PART A SNF PPS

PART I - ALL PROVIDER COMPONENTS

		1
	INPATIENT DAYS	
1	INPATIENT DAYS (INCLUDING PRIVATE ROOM AND SWING BED DAYS, EXCLUDING NEWBORN)	3,464
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM, EXCLUDING SWING-BED AND NEWBORN DAYS)	3,464
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	3,464
5	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
6	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)	
7	TOTAL SWING-BED NF TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
8	TOTAL SWING-BED NF TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)	
9	TOTAL INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	3,464
10	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
11	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)	
12	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V & XIX ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
13	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLE V & XIX ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)	
14	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED DAYS)	
15	TOTAL NURSERY DAYS (TITLE V OR XIX ONLY)	
16	NURSERY DAYS (TITLE V OR XIX ONLY)	
	SWING-BED ADJUSTMENT	
17	MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
18	MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD	
19	MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
20	MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD	
21	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	1,516,021
22	SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
23	SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD	
24	SWING-BED COST APPLICABLE TO NF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
25	SWING-BED COST APPLICABLE TO NF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD	
26	TOTAL SWING-BED COST (SEE INSTRUCTIONS)	
27	GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST	1,516,021
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
28	GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)	729,300
29	PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	
30	SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	729,300
31	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	2.078734
32	AVERAGE PRIVATE ROOM PER DIEM CHARGE	
33	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	210.54
34	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	
35	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	
36	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	
37	GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL	1,516,021

TITLE XVIII PART A SNF PPS

PART III - SKILLED NURSING FACILITY, NURSINGFACILITY & ICF/MR ONLY

		1
66	SKILLED NURSING FACILITY/OTHER NURSING FACILITY/ICF/MR ROUTINE SERVICE COST	1,516,021
67	ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM	437.65
68	PROGRAM ROUTINE SERVICE COST	1,516,020
69	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	
70	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COSTS	1,516,020
71	CAPITAL-RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	154,823
72	PER DIEM CAPITAL-RELATED COSTS	44.69
73	PROGRAM CAPITAL-RELATED COSTS	154,806
74	INPATIENT ROUTINE SERVICE COST	1,361,214
75	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	
76	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	1,361,214
77	INPATIENT ROUTINE SERVICE COST PER DIEM LIMITATION	
78	INPATIENT ROUTINE SERVICE COST LIMITATION	
79	REASONABLE INPATIENT ROUTINE SERVICE COSTS	1,516,020
80	PROGRAM INPATIENT ANCILLARY SERVICES	576,832
81	UTILIZATION REVIEW - PHYSICIAN COMPENSATION	
82	TOTAL PROGRAM INPATIENT OPERATING COSTS	2,092,852

PART IV - COMPUTATION OF OBSERVATION BED COST

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

COMPUTATION OF OBSERVATION BED PASS THROUGH COST

		COST	ROUTINE COST	COLUMN 1 DIVIDED BY COLUMN 2	TOTAL OBSERVATION BED COST	OBSERVATION BED PASS THROUGH COST
		1	2	3	4	5
86	OLD CAPITAL-RELATED COST					
87	NEW CAPITAL-RELATED COST					
88	NON PHYSICIAN ANESTHETIST					
89	MEDICAL EDUCATION					
89.01	MEDICAL EDUCATION - ALLIED HEA					
89.02	MEDICAL EDUCATION - ALL OTHER					

PART I - ALL PROVIDER COMPONENTS

		1
	INPATIENT DAYS	
1	INPATIENT DAYS (INCLUDING PRIVATE ROOM AND SWING BED DAYS, EXCLUDING NEWBORN)	1,655
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM, EXCLUDING SWING-BED AND NEWBORN DAYS)	1,655
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	1,655
5	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
6	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)	
7	TOTAL SWING-BED NF TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
8	TOTAL SWING-BED NF TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)	
9	TOTAL INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	74
10	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
11	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)	
12	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V & XIX ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
13	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLE V & XIX ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)	
14	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED DAYS)	
15	TOTAL NURSERY DAYS (TITLE V OR XIX ONLY)	
16	NURSERY DAYS (TITLE V OR XIX ONLY)	
	SWING-BED ADJUSTMENT	
17	MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
18	MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD	
19	MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
20	MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD	
21	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	2,371,443
22	SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
23	SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD	
24	SWING-BED COST APPLICABLE TO NF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
25	SWING-BED COST APPLICABLE TO NF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD	
26	TOTAL SWING-BED COST (SEE INSTRUCTIONS)	
27	GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST	2,371,443
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
28	GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)	2,883,714
29	PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	
30	SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	2,883,714
31	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	.822357
32	AVERAGE PRIVATE ROOM PER DIEM CHARGE	
33	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	1,742.43
34	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	
35	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	
36	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	
37	GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL	2,371,443

TITLE XIX - I/P HOSPITAL OTHER

PART II - HOSPITAL AND SUBPROVIDERS ONLY

		1
	PROGRAM INPATIENT OPERATING COST BEFORE PASS THROUGH COST ADJUSTMENTS	
38	ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM	1,432.90
39	PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	106,035
40	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM	
41	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	106,035

		TOTAL I/P COST 1	TOTAL I/P DAYS 2	AVERAGE PER DIEM 3	PROGRAM DAYS 4	PROGRAM COST 5
42	NURSERY (TITLE V & XIX ONLY)					
	INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS					
43	INTENSIVE CARE UNIT	385,745	94	4,103.67	5	20,518
44	CORONARY CARE UNIT					
45	BURN INTENSIVE CARE UNIT					
46	SURGICAL INTENSIVE CARE UNIT					
47	OTHER SPECIAL CARE					

		1
48	PROGRAM INPATIENT ANCILLARY SERVICE COST	157,883
49	TOTAL PROGRAM INPATIENT COSTS	284,436

PASS THROUGH COST ADJUSTMENTS

50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES
51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES
52 TOTAL PROGRAM EXCLUDABLE COST
53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST, AND MEDICAL EDUCATION COSTS

TARGET AMOUNT AND LIMIT COMPUTATION

54 PROGRAM DISCHARGES
55 TARGET AMOUNT PER DISCHARGE
56 TARGET AMOUNT
57 DIFFERENCE BETWEEN ADJUSTED INPATIENT OPERATING COST AND TARGET AMOUNT
58 BONUS PAYMENT
58.01 LESSER OF LINES 53/54 OR 55 FROM THE COST REPORTING PERIOD ENDING 1996, UPDATED AND COMPOUNDED BY THE MARKET BASKET
58.02 LESSER OF LINES 53/54 OR 55 FROM PRIOR YEAR COST REPORT, UPDATED BY THE MARKET BASKET
58.03 IF LINES 53/54 IS LESS THAN THE LOWER OF LINES 55, 58.01 OR 58.02 ENTER THE LESSER OF 50% OF THE AMOUNT BY WHICH OPERATING COSTS (LINE 53) ARE LESS THAN EXPECTED COSTS (LINES 54 x 58.02), OR 1 PERCENT OF THE TARGET AMOUNT (LINE 56) OTHERWISE ENTER ZERO.
58.04 RELIEF PAYMENT
59 ALLOWABLE INPATIENT COST PLUS INCENTIVE PAYMENT
59.01 ALLOWABLE INPATIENT COST PER DISCHARGE (LINE 59 / LINE 54) (LTCH ONLY)
59.02 PROGRAM DISCHARGES PRIOR TO JULY 1
59.03 PROGRAM DISCHARGES AFTER JULY 1
59.04 PROGRAM DISCHARGES (SEE INSTRUCTIONS)
59.05 REDUCED INPATIENT COST PER DISCHARGE FOR DISCHARGES PRIOR TO JULY 1 (SEE INSTRUCTIONS) (LTCH ONLY)
59.06 REDUCED INPATIENT COST PER DISCHARGE FOR DISCHARGES AFTER JULY 1 (SEE INSTRUCTIONS) (LTCH ONLY)
59.07 REDUCED INPATIENT COST PER DISCHARGE (SEE INSTRUCTIONS) (LTCH ONLY)
59.08 REDUCED INPATIENT COST PLUS INCENTIVE PAYMENT (SEE INSTRUCTIONS)

PROGRAM INPATIENT ROUTINE SWING BED COST

60 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS)
61 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS)
62 TOTAL MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS
63 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD
64 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD
65 TOTAL TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS

	TITLE XIX - I/P	HOSPITAL	OTHER

PART III - SKILLED NURSING FACILITY, NURSINGFACILITY & ICF/MR ONLY

		1
66	SKILLED NURSING FACILITY/OTHER NURSING FACILITY/ICF/MR ROUTINE SERVICE COST	
67	ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM	
68	PROGRAM ROUTINE SERVICE COST	
69	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	
70	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COSTS	
71	CAPITAL-RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	
72	PER DIEM CAPITAL-RELATED COSTS	
73	PROGRAM CAPITAL-RELATED COSTS	
74	INPATIENT ROUTINE SERVICE COST	
75	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	
76	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	
77	INPATIENT ROUTINE SERVICE COST PER DIEM LIMITATION	
78	INPATIENT ROUTINE SERVICE COST LIMITATION	
79	REASONABLE INPATIENT ROUTINE SERVICE COSTS	
80	PROGRAM INPATIENT ANCILLARY SERVICES	
81	UTILIZATION REVIEW - PHYSICIAN COMPENSATION	
82	TOTAL PROGRAM INPATIENT OPERATING COSTS	

PART IV - COMPUTATION OF OBSERVATION BED COST

83	TOTAL OBSERVATION BED DAYS	159
84	ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM	1,432.90
85	OBSERVATION BED COST	227,831

COMPUTATION OF OBSERVATION BED PASS THROUGH COST

		COST	ROUTINE COST	COLUMN 1 DIVIDED BY COLUMN 2	TOTAL OBSERVATION BED COST	OBSERVATION BED PASS THROUGH COST
		1	2	3	4	5
86	OLD CAPITAL-RELATED COST					
87	NEW CAPITAL-RELATED COST					
88	NON PHYSICIAN ANESTHETIST					
89	MEDICAL EDUCATION					
89.01	MEDICAL EDUCATION - ALLIED HEA					
89.02	MEDICAL EDUCATION - ALL OTHER					

TITLE XIX - I/P SNF OTHER

PART I - ALL PROVIDER COMPONENTS

		1
	INPATIENT DAYS	
1	INPATIENT DAYS (INCLUDING PRIVATE ROOM AND SWING BED DAYS, EXCLUDING NEWBORN)	3,464
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM, EXCLUDING SWING-BED AND NEWBORN DAYS)	3,464
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	3,464
5	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
6	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)	
7	TOTAL SWING-BED NF TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
8	TOTAL SWING-BED NF TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)	
9	TOTAL INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	
10	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
11	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)	
12	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V & XIX ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
13	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLE V & XIX ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)	
14	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED DAYS)	
15	TOTAL NURSERY DAYS (TITLE V OR XIX ONLY)	
16	NURSERY DAYS (TITLE V OR XIX ONLY)	
	SWING-BED ADJUSTMENT	
17	MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
18	MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD	
19	MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
20	MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD	
21	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	
22	SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
23	SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD	
24	SWING-BED COST APPLICABLE TO NF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
25	SWING-BED COST APPLICABLE TO NF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD	
26	TOTAL SWING-BED COST (SEE INSTRUCTIONS)	
27	GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST	
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
28	GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)	729,300
29	PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	
30	SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	729,300
31	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	
32	AVERAGE PRIVATE ROOM PER DIEM CHARGE	
33	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	210.54
34	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	
35	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	
36	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	
37	GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL	

	TITLE XIX - I/P	SNF	OTHER

PART III - SKILLED NURSING FACILITY, NURSINGFACILITY & ICF/MR ONLY

66	SKILLED NURSING FACILITY/OTHER NURSING FACILITY/ICF/MR ROUTINE SERVICE COST	1
67	ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM	
68	PROGRAM ROUTINE SERVICE COST	
69	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	
70	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COSTS	
71	CAPITAL-RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	154,823
72	PER DIEM CAPITAL-RELATED COSTS	44.69
73	PROGRAM CAPITAL-RELATED COSTS	
74	INPATIENT ROUTINE SERVICE COST	
75	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	
76	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	
77	INPATIENT ROUTINE SERVICE COST PER DIEM LIMITATION	
78	INPATIENT ROUTINE SERVICE COST LIMITATION	
79	REASONABLE INPATIENT ROUTINE SERVICE COSTS	
80	PROGRAM INPATIENT ANCILLARY SERVICES	
81	UTILIZATION REVIEW - PHYSICIAN COMPENSATION	
82	TOTAL PROGRAM INPATIENT OPERATING COSTS	

PART IV - COMPUTATION OF OBSERVATION BED COST

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

COMPUTATION OF OBSERVATION BED PASS THROUGH COST

		COST	ROUTINE COST	COLUMN 1 DIVIDED BY COLUMN 2	TOTAL OBSERVATION BED COST	OBSERVATION BED PASS THROUGH COST
		1	2	3	4	5
86	OLD CAPITAL-RELATED COST					
87	NEW CAPITAL-RELATED COST					
88	NON PHYSICIAN ANESTHETIST					
89	MEDICAL EDUCATION					
89.01	MEDICAL EDUCATION - ALLIED HEA					
89.02	MEDICAL EDUCATION - ALL OTHER					

INPATIENT ANCILLARY SERVICE COST APPORTIONMENT

PROVIDER NO: 14-1335 | PERIOD: FROM 7/ 1/2008 TO 6/30/2009 | PREPARED 11/24/2009 WORKSHEET D-4

COMPONENT NO: 14-1335

TITLE XVIII, PART A HOSPITAL OTHER

WKST A LINE NO.	COST CENTER DESCRIPTION	RATIO COST TO CHARGES 1	INPATIENT CHARGES 2	INPATIENT COST 3
	INPAT ROUTINE SRVC CNTRS			
25	ADULTS & PEDIATRICS		1,498,075	
26	INTENSIVE CARE UNIT		210,708	
27	CORONARY CARE UNIT			
31	SUBPROVIDER			
	ANCILLARY SRVC COST CNTRS			
37	OPERATING ROOM	.281924	914,805	257,905
38	RECOVERY ROOM			
39	DELIVERY ROOM & LABOR ROOM			
41	RADIOLOGY-DIAGNOSTIC	.305220	419,949	128,177
43	RADIOISOTOPE			
44	LABORATORY	.371359	332,565	123,501
48	INTRAVENOUS THERAPY			
49	RESPIRATORY THERAPY	.316940	237,964	75,420
50	PHYSICAL THERAPY	.454502	65,692	29,857
51	OCCUPATIONAL THERAPY			
52	SPEECH PATHOLOGY			
53	ELECTROCARDIOLOGY	.014776	19,491	288
53 01	CARDIAC REHABILITATION	1.564216		
54	ELECTROENCEPHALOGRAPHY			
55	MEDICAL SUPPLIES CHARGED TO PATIENTS			
56	DRUGS CHARGED TO PATIENTS	.153043	978,858	149,807
	OUTPAT SERVICE COST CNTRS			
60	CLINIC			
61	EMERGENCY	.940913	2,232	2,100
62	OBSERVATION BEDS (NON-DISTINCT PART)	.926474		
	OTHER REIMBURS COST CNTRS			
101	TOTAL		2,971,556	767,055
102	LESS PBP CLINIC LABORATORY SERVICES - PROGRAM ONLY CHARGES			
103	NET CHARGES		2,971,556	

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL IN LIEU OF FORM CMS-2552-96(07/2009)

INPATIENT ANCILLARY SERVICE COST APPORTIONMENT

PROVIDER NO: 14-1335 | PERIOD: FROM 7/ 1/2008 TO 6/30/2009 | PREPARED 11/24/2009 WORKSHEET D-4

COMPONENT NO: 14-6014

TITLE XVIII, PART A SKILLED NURSING FACILITY PPS

WKST A LINE NO.	COST CENTER DESCRIPTION	RATIO COST TO CHARGES 1	INPATIENT CHARGES 2	INPATIENT COST 3
	INPAT ROUTINE SRVC CNTRS			
25	ADULTS & PEDIATRICS			
26	INTENSIVE CARE UNIT			
27	CORONARY CARE UNIT			
31	SUBPROVIDER			
	ANCILLARY SRVC COST CNTRS			
37	OPERATING ROOM	.281924	68,206	19,229
38	RECOVERY ROOM			
39	DELIVERY ROOM & LABOR ROOM			
41	RADIOLOGY-DIAGNOSTIC	.305220	33,556	10,242
43	RADIOISOTOPE			
44	LABORATORY	.371359	68,880	25,579
48	INTRAVENOUS THERAPY			
49	RESPIRATORY THERAPY	.316940	2,796	886
50	PHYSICAL THERAPY	.454502	1,139,987	518,126
51	OCCUPATIONAL THERAPY			
52	SPEECH PATHOLOGY			
53	ELECTROCARDIOLOGY	.014776		
53 01	CARDIAC REHABILITATION	1.564216		
54	ELECTROENCEPHALOGRAPHY			
55	MEDICAL SUPPLIES CHARGED TO PATIENTS			
56	DRUGS CHARGED TO PATIENTS	.153043	18,099	2,770
	OUTPAT SERVICE COST CNTRS			
60	CLINIC			
61	EMERGENCY	.940913		
62	OBSERVATION BEDS (NON-DISTINCT PART)	.926474		
	OTHER REIMBURS COST CNTRS			
101	TOTAL		1,331,524	576,832
102	LESS PBP CLINIC LABORATORY SERVICES - PROGRAM ONLY CHARGES			
103	NET CHARGES		1,331,524	

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL IN LIEU OF FORM CMS-2552-96(07/2009)

INPATIENT ANCILLARY SERVICE COST APPORTIONMENT

I PROVIDER NO: 14-1335 I PERIOD: I FROM 7/ 1/2008 I TO 6/30/2009 I PREPARED 11/24/2009 I WORKSHEET D-4

I COMPONENT NO: 14-1335

TITLE XIX HOSPITAL OTHER

WKST A LINE NO.	COST CENTER DESCRIPTION	RATIO COST TO CHARGES 1	INPATIENT CHARGES 2	INPATIENT COST 3
	INPAT ROUTINE SRVC CNTRS			
25	ADULTS & PEDIATRICS		103,718	
26	INTENSIVE CARE UNIT			
27	CORONARY CARE UNIT			
31	SUBPROVIDER			
	ANCILLARY SRVC COST CNTRS			
37	OPERATING ROOM	.281924	344,753	97,194
38	RECOVERY ROOM			
39	DELIVERY ROOM & LABOR ROOM			
41	RADIOLOGY-DIAGNOSTIC	.305220	28,226	8,615
43	RADIOISOTOPE			
44	LABORATORY	.371359	43,024	15,977
48	INTRAVENOUS THERAPY			
49	RESPIRATORY THERAPY	.316940	10,985	3,482
50	PHYSICAL THERAPY	.454502	610	277
51	OCCUPATIONAL THERAPY			
52	SPEECH PATHOLOGY			
53	ELECTROCARDIOLOGY	.014776	3,132	46
53 01	CARDIAC REHABILITATION	1.564216		
54	ELECTROENCEPHALOGRAPHY			
55	MEDICAL SUPPLIES CHARGED TO PATIENTS			
56	DRUGS CHARGED TO PATIENTS	.153043	100,891	15,441
	OUTPAT SERVICE COST CNTRS			
60	CLINIC			
61	EMERGENCY	.940913	17,909	16,851
62	OBSERVATION BEDS (NON-DISTINCT PART)	.926474		
	OTHER REIMBURS COST CNTRS			
101	TOTAL		549,530	157,883
102	LESS PBP CLINIC LABORATORY SERVICES - PROGRAM ONLY CHARGES			
103	NET CHARGES		549,530	

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL IN LIEU OF FORM CMS-2552-96(07/2009)

INPATIENT ANCILLARY SERVICE COST APPORTIONMENT

PROVIDER NO: 14-1335 | PERIOD: FROM 7/ 1/2008 TO 6/30/2009 | PREPARED 11/24/2009 WORKSHEET D-4

COMPONENT NO: 14-6014

TITLE XIX SKILLED NURSING FACILITY OTHER

WKST A LINE NO.		COST CENTER DESCRIPTION	RATIO COST TO CHARGES 1	INPATIENT CHARGES 2	INPATIENT COST 3
		INPAT ROUTINE SRVC CNTRS			
25		ADULTS & PEDIATRICS			
26		INTENSIVE CARE UNIT			
27		CORONARY CARE UNIT			
31		SUBPROVIDER			
		ANCILLARY SRVC COST CNTRS			
37		OPERATING ROOM	.281924		
38		RECOVERY ROOM			
39		DELIVERY ROOM & LABOR ROOM			
41		RADIOLOGY-DIAGNOSTIC	.305220		
43		RADIOISOTOPE			
44		LABORATORY	.371359		
48		INTRAVENOUS THERAPY			
49		RESPIRATORY THERAPY	.316940		
50		PHYSICAL THERAPY	.454502		
51		OCCUPATIONAL THERAPY			
52		SPEECH PATHOLOGY			
53		ELECTROCARDIOLOGY	.014776		
53	01	CARDIAC REHABILITATION	1.564216		
54		ELECTROENCEPHALOGRAPHY			
55		MEDICAL SUPPLIES CHARGED TO PATIENTS			
56		DRUGS CHARGED TO PATIENTS	.153043		
		OUTPAT SERVICE COST CNTRS			
60		CLINIC			
61		EMERGENCY	.940913		
62		OBSERVATION BEDS (NON-DISTINCT PART)	.926474		
		OTHER REIMBURS COST CNTRS			
101		TOTAL			
102		LESS PBP CLINIC LABORATORY SERVICES - PROGRAM ONLY CHARGES			
103		NET CHARGES			

PART B - MEDICAL AND OTHER HEALTH SERVICES

		HOSPITAL
1	MEDICAL AND OTHER SERVICES (SEE INSTRUCTIONS)	2,624,288
1.01	MEDICAL AND OTHER SERVICES RENDERED ON OR AFTER APRIL 1, 2001 (SEE INSTRUCTIONS).	
1.02	PPS PAYMENTS RECEIVED INCLUDING OUTLIERS.	
1.03	ENTER THE HOSPITAL SPECIFIC PAYMENT TO COST RATIO.	
1.04	LINE 1.01 TIMES LINE 1.03.	
1.05	LINE 1.02 DIVIDED BY LINE 1.04.	
1.06	TRANSITIONAL CORRIDOR PAYMENT (SEE INSTRUCTIONS)	
1.07	ENTER THE AMOUNT FROM WORKSHEET D, PART IV, (COLS 9, 9.01, 9,02) LINE 101.	
2	INTERNS AND RESIDENTS	
3	ORGAN ACQUISITIONS	
4	COST OF TEACHING PHYSICIANS	
5	TOTAL COST (SEE INSTRUCTIONS)	2,624,288
	COMPUTATION OF LESSER OF COST OR CHARGES	
	REASONABLE CHARGES	
6	ANCILLARY SERVICE CHARGES	
7	INTERNS AND RESIDENTS SERVICE CHARGES	
8	ORGAN ACQUISITION CHARGES	
9	CHARGES OF PROFESSIONAL SERVICES OF TEACHING PHYSICIANS.	
10	TOTAL REASONABLE CHARGES	
	CUSTOMARY CHARGES	
11	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	
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).	
13	RATIO OF LINE 11 TO LINE 12	
14	TOTAL CUSTOMARY CHARGES (SEE INSTRUCTIONS)	
15	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST	
16	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES	
17	LESSER OF COST OR CHARGES (FOR CAH SEE INSTRUC)	2,650,531
17.01	TOTAL PROSPECTIVE PAYMENT (SUM OF LINES 1.02, 1.06 AND 1.07)	
	COMPUTATION OF REIMBURSEMENT SETTLEMENT	
18	CAH DEDUCTIBLES	14,125
18.01	CAH ACTUAL BILLED COINSURANCE LINE 17.01 (SEE INSTRUCTIONS)	1,286,528
19	SUBTOTAL (SEE INSTRUCTIONS)	1,349,878
20	SUM OF AMOUNTS FROM WORKSHEET E PARTS C, D & E (SEE INSTR.)	
21	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS	
22	ESRD DIRECT MEDICAL EDUCATION COSTS	
23	SUBTOTAL	1,349,878
24	PRIMARY PAYER PAYMENTS	674
25	SUBTOTAL	1,349,204
	REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)	
26	COMPOSITE RATE ESRD	
27	BAD DEBTS (SEE INSTRUCTIONS)	45,173
27.01	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	45,173
27.02	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES	45,173
28	SUBTOTAL	1,394,377
29	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION.	
30	OTHER ADJUSTMENTS (SPECIFY)	
30.99	OTHER ADJUSTMENTS (MSP-LCC RECONCILIATION AMOUNT)	
31	AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS.	
32	SUBTOTAL	1,394,377
33	SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)	
34	INTERIM PAYMENTS	1,357,063
34.01	TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)	
35	BALANCE DUE PROVIDER/PROGRAM	37,314
36	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-II, SECTION 115.2	
	TO BE COMPLETED BY CONTRACTOR	
50	ORIGINAL OUTLIER AMOUNT (SEE INSTRUCTIONS)	
51	OUTLIER RECONCILIATION AMOUNT (SEE INSTRUCTIONS)	
52	THE RATE USED TO CALCULATE THE TIME VALUE OF MONEY	
53	TIME VALUE OF MONEY (SEE INSTRUCTIONS)	
54	TOTAL (SUM OF LINES 51 AND 53)	

PART B - MEDICAL AND OTHER HEALTH SERVICES

SNF

1 MEDICAL AND OTHER SERVICES (SEE INSTRUCTIONS)
1.01 MEDICAL AND OTHER SERVICES RENDERED ON OR AFTER APRIL 1, 2001 (SEE INSTRUCTIONS).
1.02 PPS PAYMENTS RECEIVED INCLUDING OUTLIERS.
1.03 ENTER THE HOSPITAL SPECIFIC PAYMENT TO COST RATIO.
1.04 LINE 1.01 TIMES LINE 1.03.
1.05 LINE 1.02 DIVIDED BY LINE 1.04.
1.06 TRANSITIONAL CORRIDOR PAYMENT (SEE INSTRUCTIONS)
1.07 ENTER THE AMOUNT FROM WORKSHEET D, PART IV, (COLS 9, 9.01, 9,02) LINE 101.
2 INTERNS AND RESIDENTS
3 ORGAN ACQUISITIONS
4 COST OF TEACHING PHYSICIANS
5 TOTAL COST (SEE INSTRUCTIONS)

COMPUTATION OF LESSER OF COST OR CHARGES

REASONABLE CHARGES
6 ANCILLARY SERVICE CHARGES
7 INTERNS AND RESIDENTS SERVICE CHARGES
8 ORGAN ACQUISITION CHARGES
9 CHARGES OF PROFESSIONAL SERVICES OF TEACHING PHYSICIANS.
10 TOTAL REASONABLE CHARGES

CUSTOMARY CHARGES
11 AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS
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).
13 RATIO OF LINE 11 TO LINE 12
14 TOTAL CUSTOMARY CHARGES (SEE INSTRUCTIONS)
15 EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST
16 EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES
17 LESSER OF COST OR CHARGES (FOR CAH SEE INSTRUC)
17.01 TOTAL PROSPECTIVE PAYMENT (SUM OF LINES 1.02, 1.06 AND 1.07)

COMPUTATION OF REIMBURSEMENT SETTLEMENT
18 DEDUCTIBLES AND COINSURANCE (SEE INSTRUCTIONS)
18.01 DEDUCTIBLES AND COINSURANCE RELATING TO AMOUNT ON LINE 17.01 (SEE INSTRUCTIONS)
19 SUBTOTAL (SEE INSTRUCTIONS)
20 SUM OF AMOUNTS FROM WORKSHEET E PARTS C, D & E (SEE INSTR.)
21 DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS
22 ESRD DIRECT MEDICAL EDUCATION COSTS
23 SUBTOTAL
24 PRIMARY PAYER PAYMENTS
25 SUBTOTAL

REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)
26 COMPOSITE RATE ESRD
27 BAD DEBTS (SEE INSTRUCTIONS)
27.01 ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)
27.02 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES
28 SUBTOTAL
29 RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION.
30 OTHER ADJUSTMENTS (SPECIFY)
30.99 OTHER ADJUSTMENTS (MSP-LCC RECONCILIATION AMOUNT)
31 AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS.
32 SUBTOTAL
33 SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)
34 INTERIM PAYMENTS
34.01 TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)
35 BALANCE DUE PROVIDER/PROGRAM
36 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-II, SECTION 115.2

TO BE COMPLETED BY CONTRACTOR
50 ORIGINAL OUTLIER AMOUNT (SEE INSTRUCTIONS)
51 OUTLIER RECONCILIATION AMOUNT (SEE INSTRUCTIONS)
52 THE RATE USED TO CALCULATE THE TIME VALUE OF MONEY
53 TIME VALUE OF MONEY (SEE INSTRUCTIONS)
54 TOTAL (SUM OF LINES 51 AND 53)

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL IN LIEU OF FORM CMS-2552-96 (11/1998)

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

PROVIDER NO:	PERIOD:	PREPARED 11/24/2009
14-1335	FROM 7/ 1/2008	WORKSHEET E-1
COMPONENT NO:	TO 6/30/2009	
14-1335		

TITLE XVIII HOSPITAL

	DESCRIPTION			INPATIENT-PART A MM/DD/YYYY 1	AMOUNT 2	PART B MM/DD/YYYY 3	AMOUNT 4
1	TOTAL INTERIM PAYMENTS PAID TO PROVIDER				2,293,803		1,248,640
2	INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS, EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY, FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE "NONE" OR ENTER A ZERO.				NONE		NONE
3	LIST SEPARATELY EACH RETROACTIVE LUMP SUM ADJUSTMENT AMOUNT BASED ON SUBSEQUENT REVISION OF THE INTERIM RATE FOR THE COST REPORTING PERIOD. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE "NONE" OR ENTER A ZERO. (1)						
		ADJUSTMENTS TO PROVIDER	.01			1/30/2009	120,586
		ADJUSTMENTS TO PROVIDER	.02				
		ADJUSTMENTS TO PROVIDER	.03				
		ADJUSTMENTS TO PROVIDER	.04				
		ADJUSTMENTS TO PROVIDER	.05				
		ADJUSTMENTS TO PROGRAM	.50	1/30/2009	25,608	5/ 8/2009	12,163
		ADJUSTMENTS TO PROGRAM	.51	5/ 8/2009	135,266		
		ADJUSTMENTS TO PROGRAM	.52				
		ADJUSTMENTS TO PROGRAM	.53				
		ADJUSTMENTS TO PROGRAM	.54				
	SUBTOTAL		.99		-160,874		108,423
4	TOTAL INTERIM PAYMENTS				2,132,929		1,357,063
	TO BE COMPLETED BY INTERMEDIARY						
5	LIST SEPARATELY EACH TENTATIVE SETTLEMENT PAYMENT AFTER DESK REVIEW. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE "NONE" OR ENTER A ZERO. (1)						
		TENTATIVE TO PROVIDER	.01				
		TENTATIVE TO PROVIDER	.02				
		TENTATIVE TO PROVIDER	.03				
		TENTATIVE TO PROGRAM	.50				
		TENTATIVE TO PROGRAM	.51				
		TENTATIVE TO PROGRAM	.52				
	SUBTOTAL		.99		NONE		NONE
6	DETERMINED NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON COST REPORT (1)	SETTLEMENT TO PROVIDER	.01				37,314
		SETTLEMENT TO PROGRAM	.02		214,670		
7	TOTAL MEDICARE PROGRAM LIABILITY				1,918,259		1,394,377

NAME OF INTERMEDIARY:
INTERMEDIARY NO:

SIGNATURE OF AUTHORIZED PERSON: _____

DATE: ___/___/___

---

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

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL IN LIEU OF FORM CMS-2552-96 (11/1998)

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

PROVIDER NO:	PERIOD:	PREPARED 11/24/2009
14-1335	FROM 7/ 1/2008	WORKSHEET E-1
COMPONENT NO:	TO 6/30/2009	
14-6014		

TITLE XVIII SNF

DESCRIPTION			INPATIENT-PART A MM/DD/YYYY 1	AMOUNT 2	PART B MM/DD/YYYY 3	AMOUNT 4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER				1,085,481		
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS, EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY, FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE "NONE" OR ENTER A ZERO.				NONE		NONE
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM ADJUSTMENT AMOUNT BASED ON SUBSEQUENT REVISION OF THE INTERIM RATE FOR THE COST REPORTING PERIOD. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE "NONE" OR ENTER A ZERO. (1)						
	ADJUSTMENTS TO PROVIDER	.01				
	ADJUSTMENTS TO PROVIDER	.02				
	ADJUSTMENTS TO PROVIDER	.03				
	ADJUSTMENTS TO PROVIDER	.04				
	ADJUSTMENTS TO PROVIDER	.05				
	ADJUSTMENTS TO PROGRAM	.50				
	ADJUSTMENTS TO PROGRAM	.51				
	ADJUSTMENTS TO PROGRAM	.52				
	ADJUSTMENTS TO PROGRAM	.53				
	ADJUSTMENTS TO PROGRAM	.54				
SUBTOTAL		.99		NONE		NONE
4 TOTAL INTERIM PAYMENTS				1,085,481		
TO BE COMPLETED BY INTERMEDIARY						
5 LIST SEPARATELY EACH TENTATIVE SETTLEMENT PAYMENT AFTER DESK REVIEW. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE "NONE" OR ENTER A ZERO. (1)						
	TENTATIVE TO PROVIDER	.01				
	TENTATIVE TO PROVIDER	.02				
	TENTATIVE TO PROVIDER	.03				
	TENTATIVE TO PROGRAM	.50				
	TENTATIVE TO PROGRAM	.51				
	TENTATIVE TO PROGRAM	.52				
SUBTOTAL		.99		NONE		NONE
6 DETERMINED NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON COST REPORT (1)	SETTLEMENT TO PROVIDER	.01				
	SETTLEMENT TO PROGRAM	.02				
7 TOTAL MEDICARE PROGRAM LIABILITY				1,085,481		

NAME OF INTERMEDIARY:
INTERMEDIARY NO:

SIGNATURE OF AUTHORIZED PERSON: _____

DATE: ___/___/___

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

PART II - MEDICARE PART A SERVICES - COST REIMBURSEMENT
HOSPITAL

1	INPATIENT SERVICES	2,113,480
1.01	NURSING AND ALLIED HEALTH MANAGED CARE PAYMENT	
2	ORGAN ACQUISITION	
3	COST OF TEACHING PHYSICIANS	
4	SUBTOTAL	2,113,480
5	PRIMARY PAYER PAYMENTS	
6	TOTAL COST. FOR CAH (SEE INSTRUCTIONS)	2,134,615
	COMPUTATION OF LESSER OF COST OR CHARGES	
	REASONABLE CHARGES	
7	ROUTINE SERVICE CHARGES	
8	ANCILLARY SERVICE CHARGES	
9	ORGAN ACQUISITION CHARGES, NET OF REVENUE	
10	TEACHING PHYSICIANS	
11	TOTAL REASONABLE CHARGES	
	CUSTOMARY CHARGES	
12	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIA BLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	
13	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(e)	
14	RATIO OF LINE 12 TO LINE 13 (NOT TO EXCEED 1.000000)	
15	TOTAL CUSTOMARY CHARGES (SEE INSTRUCTIONS)	
16	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST	
17	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES	
	COMPUTATION OF REIMBURSEMENT SETTLEMENT	
18	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS	
19	COST OF COVERED SERVICES	2,134,615
20	DEDUCTIBLES (EXCLUDE PROFESSIONAL COMPONENT)	218,360
21	EXCESS REASONABLE COST	
22	SUBTOTAL	1,916,255
23	COINSURANCE	1,068
24	SUBTOTAL	1,915,187
25	REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESS IONAL SERVICES (SEE INSTRUCTIONS)	3,072
25.01	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	3,072
25.02	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES	3,072
26	SUBTOTAL	1,918,259
27	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVID ER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION	
28	OTHER ADJUSTMENTS (SPECIFY)	
29	AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS	
30	SUBTOTAL	1,918,259
31	SEQUESTRATION ADJUSTMENT	
32	INTERIM PAYMENTS	2,132,929
32.01	TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)	
33	BALANCE DUE PROVIDER/PROGRAM	-214,670
34	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-II, SECTION 115.2.	

CALCULATION OF REIMBURSEMENT SETTLEMENT

PROVIDER NO:	PERIOD:	PREPARED 11/24/2009
14-1335	FROM 7/ 1/2008	WORKSHEET E-3
COMPONENT NO:	TO 6/30/2009	PART III
14-6014		

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

TITLE XVIII SNF

		PPS TITLE V OR TITLE XIX 1	TITLE XVIII SNF PPS 2
	COMPUTATION OF NET COST OF COVERED SERVICE		
1	INPATIENT HOSPITAL/SNF/NF SERVICES		
2	MEDICAL AND OTHER SERVICES		
3	INTERNS AND RESIDENTS (SEE INSTRUCTIONS)		
4	ORGAN ACQUISITION (CERT TRANSPLANT CENTERS ONLY)		
5	COST OF TEACHING PHYSICIANS (SEE INSTRUCTIONS)		
6	SUBTOTAL		
7	INPATIENT PRIMARY PAYER PAYMENTS		
8	OUTPATIENT PRIMARY PAYER PAYMENTS		
9	SUBTOTAL		
	COMPUTATION OF LESSER OF COST OR CHARGES		
	REASONABLE CHARGES		
10	ROUTINE SERVICE CHARGES		
11	ANCILLARY SERVICE CHARGES		
12	INTERNS AND RESIDENTS SERVICE CHARGES		
13	ORGAN ACQUISITION CHARGES, NET OF REVENUE		
14	TEACHING PHYSICIANS		
15	INCENTIVE FROM TARGET AMOUNT COMPUTATION		
16	TOTAL REASONABLE CHARGES		
	CUSTOMARY CHARGES		
17	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS		
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)		
19	RATIO OF LINE 17 TO LINE 18		
20	TOTAL CUSTOMARY CHARGES (SEE INSTRUCTIONS)		
21	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST		
22	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES		
23	COST OF COVERED SERVICES		
	PROSPECTIVE PAYMENT AMOUNT		
24	OTHER THAN OUTLIER PAYMENTS		1,352,342
25	OUTLIER PAYMENTS		
26	PROGRAM CAPITAL PAYMENTS		
27	CAPITAL EXCEPTION PAYMENTS (SEE INSTRUCTIONS)		
28	ROUTINE SERVICE OTHER PASS THROUGH COSTS		
29	ANCILLARY SERVICE OTHER PASS THROUGH COSTS		
30	SUBTOTAL		1,352,342
31	CUSTOMARY CHARGES (TITLE XIX PPS COVERED SERVICES ONLY)		
32	TITLES V OR XIX PPS, LESSER OF LNS 30 OR 31; NON PPS & TITLE XVIII ENTER AMOUNT FROM LINE 30		1,352,342
33	DEDUCTIBLES (EXCLUDE PROFESSIONAL COMPONENT)		
	COMPUTATION OF REIMBURSEMENT SETTLEMENT		
34	EXCESS OF REASONABLE COST		
35	SUBTOTAL		1,352,342
36	COINSURANCE		266,861
37	SUM OF AMOUNTS FROM WKST. E, PARTS C, D & E, LN 19		
38	REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)		
38.01	ADJUSTED REIMBURSABLE BAD DEBTS FOR PERIODS ENDING BEFORE 10/01/05 (SEE INSTRUCTIONS)		
38.02	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES		
38.03	ADJUSTED REIMBURSABLE BAD DEBTS FOR PERIODS BEGINNING ON OR AFTER 10/01/05 (SEE INSTRUCTIONS)		
39	UTILIZATION REVIEW		
40	SUBTOTAL (SEE INSTRUCTIONS)		1,085,481
41	INPATIENT ROUTINE SERVICE COST		
42	MEDICARE INPATIENT ROUTINE CHARGES		
43	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS		
44	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT OF PART A SERVICES		
45	RATIO OF LINE 43 TO 44		
46	TOTAL CUSTOMARY CHARGES		
47	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST		
48	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES		
49	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION		
50	OTHER ADJUSTMENTS (SPECIFY)		
51	AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS		
52	SUBTOTAL		1,085,481
53	INDIRECT MEDICAL EDUCATION ADJUSTMENT (PPS ONLY)		
54	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS		
55	TOTAL AMOUNT PAYABLE TO THE PROVIDER		1,085,481
56	SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)		
57	INTERIM PAYMENTS		1,085,481
57.01	TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)		
58	BALANCE DUE PROVIDER/PROGRAM		
59	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS)		

CALCULATION OF REIMBURSEMENT SETTLEMENT

PROVIDER NO: 14-1335	PERIOD: FROM 7/ 1/2008 TO 6/30/2009	PREPARED 11/24/2009 WORKSHEET E-3 PART III
COMPONENT NO: 14-6014		

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

TITLE XVIII SNF	PPS TITLE V OR TITLE XIX 1	TITLE XVIII SNF PPS 2

IN ACCORDANCE WITH CMS PUB. 15-II, SECTION 115.2.

Health Financial Systems MCRIF32 FOR HARVARD MEMORIAL HOSPITAL IN LIEU OF FORM CMS-2552-96 (06/2003)

BALANCE SHEET

PROVIDER NO: 14-1335 | PERIOD: FROM 7/ 1/2008 TO 6/30/2009 | PREPARED 11/24/2009

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	857,526			
2	TEMPORARY INVESTMENTS				
3	NOTES RECEIVABLE				
4	ACCOUNTS RECEIVABLE	6,097,360			
5	OTHER RECEIVABLES	304,759			
6	LESS: ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE	-1,262,806			
7	INVENTORY	666,711			
8	PREPAID EXPENSES	155,720			
9	OTHER CURRENT ASSETS				
10	DUE FROM OTHER FUNDS				
11	TOTAL CURRENT ASSETS	6,819,270			
	FIXED ASSETS				
12	LAND	222,604			
12.01					
13	LAND IMPROVEMENTS	679,675			
13.01	LESS ACCUMULATED DEPRECIATION	-422,125			
14	BUILDINGS	15,994,516			
14.01	LESS ACCUMULATED DEPRECIATION	-8,354,549			
15	LEASEHOLD IMPROVEMENTS				
15.01	LESS ACCUMULATED DEPRECIATION				
16	FIXED EQUIPMENT				
16.01	LESS ACCUMULATED DEPRECIATION				
17	AUTOMOBILES AND TRUCKS				
17.01	LESS ACCUMULATED DEPRECIATION				
18	MAJOR MOVABLE EQUIPMENT	8,488,200			
18.01	LESS ACCUMULATED DEPRECIATION	-5,842,629			
19	MINOR EQUIPMENT DEPRECIABLE				
19.01	LESS ACCUMULATED DEPRECIATION				
20	MINOR EQUIPMENT-NONDEPRECIABLE				
21	TOTAL FIXED ASSETS	10,765,692			
	OTHER ASSETS				
22	INVESTMENTS				
23	DEPOSITS ON LEASES				
24	DUE FROM OWNERS/OFFICERS				
25	OTHER ASSETS	100,440			
26	TOTAL OTHER ASSETS	100,440			
27	TOTAL ASSETS	17,685,402			

	LIABILITIES AND FUND BALANCE	GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
		1	2	3	4
	CURRENT LIABILITIES				
28	ACCOUNTS PAYABLE	311,833			
29	SALARIES, WAGES & FEES PAYABLE	661,439			
30	PAYROLL TAXES PAYABLE				
31	NOTES AND LOANS PAYABLE (SHORT TERM)	1,005,000			
32	DEFERRED INCOME				
33	ACCELERATED PAYMENTS				
34	DUE TO OTHER FUNDS	1,397,894			
35	OTHER CURRENT LIABILITIES	118,772			
36	TOTAL CURRENT LIABILITIES	3,494,938			
	LONG TERM LIABILITIES				
37	MORTGAGE PAYABLE				
38	NOTES PAYABLE				
39	UNSECURED LOANS				
40.01	LOANS PRIOR TO 7/1/66				
40.02	ON OR AFTER 7/1/66				
41	OTHER LONG TERM LIABILITIES	17,223,634			
42	TOTAL LONG-TERM LIABILITIES	17,223,634			
43	TOTAL LIABILITIES	20,718,572			
	CAPITAL ACCOUNTS				
44	GENERAL FUND BALANCE	-3,033,170			
45	SPECIFIC PURPOSE FUND				
46	DONOR CREATED- ENDOWMENT FUND BALANCE- RESTRICTED				
47	DONOR CREATED- ENDOWMENT FUND BALANCE- UNRESTRICT				
48	GOVERNING BODY CREATED- ENDOWMENT FUND BALANCE				
49	PLANT FUND BALANCE-INVESTED IN PLANT				
50	PLANT FUND BALANCE- RESERVE FOR PLANT IMPROVEMENT, REPLACEMENT AND EXPANSION				
51	TOTAL FUND BALANCES	-3,033,170			
52	TOTAL LIABILITIES AND FUND BALANCES	17,685,402			

STATEMENT OF CHANGES IN FUND BALANCES

PROVIDER NO: 14-1335 | PERIOD: FROM 7/ 1/2008 TO 6/30/2009 | PREPARED 11/24/2009 WORKSHEET G-1

		GENERAL FUND 1	2	SPECIFIC PURPOSE FUND 3	4
1	FUND BALANCE AT BEGINNING OF PERIOD		-3,392,822		
2	NET INCOME (LOSS)		359,652		
3	TOTAL		-3,033,170		
	ADDITIONS (CREDIT ADJUSTMENTS) (SPECIFY)				
4	ADDITIONS (CREDIT ADJUSTM				
5					
6					
7					
8					
9					
10	TOTAL ADDITIONS				
11	SUBTOTAL		-3,033,170		
	DEDUCTIONS (DEBIT ADJUSTMENTS) (SPECIFY)				
12	DEDUCTIONS (DEBIT ADJUSTM				
13					
14					
15					
16					
17					
18	TOTAL DEDUCTIONS				
19	FUND BALANCE AT END OF PERIOD PER BALANCE SHEET		-3,033,170		

		ENDOWMENT FUND 5	6	PLANT FUND 7	8
1	FUND BALANCE AT BEGINNING OF PERIOD				
2	NET INCOME (LOSS)				
3	TOTAL				
	ADDITIONS (CREDIT ADJUSTMENTS) (SPECIFY)				
4	ADDITIONS (CREDIT ADJUSTM				
5					
6					
7					
8					
9					
10	TOTAL ADDITIONS				
11	SUBTOTAL				
	DEDUCTIONS (DEBIT ADJUSTMENTS) (SPECIFY)				
12	DEDUCTIONS (DEBIT ADJUSTM				
13					
14					
15					
16					
17					
18	TOTAL DEDUCTIONS				
19	FUND BALANCE AT END OF PERIOD PER BALANCE SHEET				

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

PROVIDER NO: 14-1335 PERIOD: FROM 7/ 1/2008 TO 6/30/2009

PREPARED 11/24/2009 WORKSHEET G-2 PARTS I & II

PART I - PATIENT REVENUES

		REVENUE CENTER	INPATIENT 1	OUTPATIENT 2	TOTAL 3
		GENERAL INPATIENT ROUTINE CARE SERVICES			
1	00	HOSPITAL	2,883,714		2,883,714
2	00	SUBPROVIDER			
4	00	SWING BED - SNF			
5	00	SWING BED - NF			
6	00	SKILLED NURSING FACILITY	729,300		729,300
7	00	NURSING FACILITY			
8	00	OTHER LONG TERM CARE	1,429,336		1,429,336
9	00	TOTAL GENERAL INPATIENT ROUTINE CARE	5,042,350		5,042,350
		INTENSIVE CARE TYPE INPATIENT HOSPITAL SVCS			
10	00	INTENSIVE CARE UNIT	380,876		380,876
11	00	CORONARY CARE UNIT			
15	00	TOTAL INTENSIVE CARE TYPE INPAT HOSP	380,876		380,876
16	00	TOTAL INPATIENT ROUTINE CARE SERVICE	5,423,226		5,423,226
17	00	ANCILLARY SERVICES	11,376,054	29,579,988	40,956,042
18	00	OUTPATIENT SERVICES			
24	00	PROFESSIONAL REVENUES	46,240	235,681	281,921
25	00	TOTAL PATIENT REVENUES	16,845,520	29,815,669	46,661,189

PART II-OPERATING EXPENSES

26	00	OPERATING EXPENSES		20,659,648
		ADD (SPECIFY)		
27	00	PROVISION FOR BAD DEBT	1,477,555	
28	00			
29	00			
30	00			
31	00			
32	00			
33	00	TOTAL ADDITIONS		1,477,555
		DEDUCT (SPECIFY)		
34	00	DEDUCT (SPECIFY)		
35	00			
36	00			
37	00			
38	00			
39	00	TOTAL DEDUCTIONS		
40	00	TOTAL OPERATING EXPENSES		22,137,203

STATEMENT OF REVENUES AND EXPENSES

PROVIDER NO: 14-1335 | PERIOD: FROM 7/ 1/2008 TO 6/30/2009 | PREPARED 11/24/2009 WORKSHEET G-3

	DESCRIPTION	
1	TOTAL PATIENT REVENUES	46,661,189
2	LESS: ALLOWANCES AND DISCOUNTS ON PATIENT'S ACCTS	25,201,799
3	NET PATIENT REVENUES	21,459,390
4	LESS: TOTAL OPERATING EXPENSES	22,137,203
5	NET INCOME FROM SERVICE TO PATIENTS	-677,813
	OTHER INCOME	
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	
7	INCOME FROM INVESTMENTS	
8	REVENUE FROM TELEPHONE AND TELEGRAPH SERVICE	
9	REVENUE FROM TELEVISION AND RADIO SERVICE	
10	PURCHASE DISCOUNTS	
11	REBATES AND REFUNDS OF EXPENSES	
12	PARKING LOT RECEIPTS	
13	REVENUE FROM LAUNDRY AND LINEN SERVICE	
14	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	
15	REVENUE FROM RENTAL OF LIVING QUARTERS	
16	REVENUE FROM SALE OF MEDICAL & SURGICAL SUPPLIES TO OTHER THAN PATIENTS	
17	REVENUE FROM SALE OF DRUGS TO OTHR THAN PATIENTS	
18	REVENUE FROM SALE OF MEDICAL RECORDS & ABSTRACTS	
19	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC)	
20	REVENUE FROM GIFTS,FLOWER, COFFEE SHOP & CANTEEN	
21	RENTAL OF VENDING MACHINES	
22	RENTAL OF HOSPITAL SPACE	
23	GOVERNMENTAL APPROPRIATIONS	
24	NON-OPERATING REVENUE	11,303
24.01	PROFESSIONAL REVENUES	1,026,162
25	TOTAL OTHER INCOME	1,037,465
26	TOTAL	359,652
	OTHER EXPENSES	
27	OTHER EXPENSES (SPECIFY)	
28		
29		
30	TOTAL OTHER EXPENSES	
31	NET INCOME (OR LOSS) FOR THE PERIOD	359,652