

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

WORKSHEET S
 PARTS I & II

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

PART I - CERTIFICATION

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

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

CERTIFICATION BY OFFICER OR ADMINISTRATOR OF PROVIDER(S)

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE STATEMENT AND THAT I HAVE EXAMINED THE ACCOMPANYING ELECTRONICALLY FILED OR MANUALLY SUBMITTED COST REPORT AND THE BALANCE SHEET AND STATEMENT OF REVENUE AND EXPENSES PREPARED BY CHILDREN'S MEMORIAL HOSPITAL (14-3300) (PROVIDER NAME(S) AND NUMBER(S)) FOR THE COST REPORTING PERIOD BEGINNING 09/01/2009 AND ENDING 08/31/2010, AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS A TRUE, CORRECT AND COMPLETE STATEMENT PREPARED FROM THE BOOKS AND RECORDS OF THE PROVIDER IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED. I FURTHER CERTIFY THAT I AM FAMILIAR WITH THE LAWS AND REGULATIONS REGARDING THE PROVISION OF HEALTH CARE SERVICES AND THAT THE SERVICES IDENTIFIED IN THIS COST REPORT WERE PROVIDED IN COMPLIANCE WITH SUCH LAWS AND REGULATIONS.

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

 TITLE

 DATE

PART II - SETTLEMENT SUMMARY

	TITLE V 1	TITLE XVIII		TITLE XIX 4	
		PART A 2	PART B 3		
1	HOSPITAL				1
2	SUBPROVIDER I	-149155	114886	17755869	2
3	SWING BED - SNF				3
4	SWING BED - NF				4
5	SKILLED NURSING FACILITY				5
6	NURSING FACILITY				6
7	HOME HEALTH AGENCY				7
8	OUTPATIENT REHABILITATION PROVIDER				8
9	HEALTH CLINIC				9
100	TOTAL	-149155	114886	17755869	100

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

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

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
 (CONTINUED)

OTHER INFORMATION

25	IS THIS A TEACHING HOSPITAL OR AFFILIATED WITH A TEACHING HOSPITAL AND YOU ARE MAKING PAYMENTS FOR I & R?	YES		25
25.01	IS THIS TEACHING PROGRAM APPROVED IN ACCORDANCE WITH CMS PUB. 15-I, CHAPTER 4?	YES		25.01
25.02	IF LINE 25.01 IS YES, WAS MEDICARE PARTICIPATION AND APPROVED TEACHING PROGRAM STATUS IN EFFECT DURING THE FIRST MONTH OF THE COST REPORTING PERIOD? IF YES, COMPLETE WORKSHEET E-3, PART IV. IF NO, COMPLETE WORKSHEET D-2, PART II.	YES		25.02
25.03	AS A TEACHING HOSPITAL, DID YOU ELECT COST REIMBURSEMENT FOR PHYSICIANS' SERVICES AS DEFINED IN CMS PUB. 15-I, SECTION 2148? IF YES, COMPLETE WORKSHEET D-9.	NO		25.03
25.04	ARE YOU CLAIMING COSTS ON LINE 70 OF WORKSHEET A? IF YES, COMPLETE WORKSHEET D-2	NO		25.04
25.05	HAS YOUR FACILITY DIRECT GME FTE CAP (COLUMN 1) OR IME CAP (COLUMN 2) BEEN REDUCED UNDER 42 CFR 413.79(c)(3) OR 42 CFR 412.105(f)(1)(iv)(B)? ENTER 'Y' FOR YES AND 'N' FOR NO IN THE APPLICABLE COLUMNS. (SEE INSTRUCTIONS)	NO	NO	25.05
25.06	HAS YOUR FACILITY RECEIVED ADDITIONAL DIRECT GME FTE RESIDENT CAP SLOTS OR IME FTE RESIDENT CAP SLOTS UNDER 42 CFR 413.79(c)(4) OR 42 CFR 412.105(f)(1)(iv)(C)? ENTER 'Y' FOR YES AND 'N' FOR NO IN THE APPLICABLE COLUMNS. (SEE INSTRUCTIONS)	NO	NO	25.06
26	IF THIS A SOLE COMMUNITY HOSPITAL (SCH), ENTER THE NUMBER OF PERIODS SCH STATUS IN EFFECT. ENTER BEGINNING AND ENDING DATES OF SCH STATUS ON LINE 26.01. SUBSCRIPT LINE 26.01 FOR NUMBER OF PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.			26
26.01	ENTER THE APPLICABLE SCH DATES: BEGINNING: ENDING:			26.01
26.03	IF THIS A SOLE COMMUNITY HOSPITAL (SCH) FOR ANY PART OF THE COST REPORTING PERIOD, ENTER THE NUMBER OF PERIODS WITHIN THIS COST REPORTING PERIOD THAT SCH STATUS WAS IN EFFECT AND THE SCH WAS EITHER PHYSICALLY LOCATED OR CLASSIFIED IN A RURAL AREA.			26.03
26.04	IF LINE 26.03 COLUMN 1 IS GREATER THAN ONE ENTER THE EFFECTIVE DATES (SEE INSTRUCTIONS): BEGINNING: ENDING: BEGINNING: ENDING:			26.04
27	DOES THIS HOSPITAL HAVE AN AGREEMENT UNDER EITHER SECTION 1883 OR SECTION 1913 FOR SWING BEDS? IF YES, ENTER THE AGREEMENT DATE (mm/dd/yyyy) IN COLUMN 2.	NO		27
28	IF THIS FACILITY CONTAINS A HOSPITAL-BASED SNF, ARE ALL PATIENTS UNDER MANAGED CARE OR THERE WAS NO MEDICARE UTILIZATION ENTER 'Y'. IF 'N' COMPLETE LINES 28.01 AND 28.02.			28
28.01	IF HOSPITAL BASED SNF ENTER APPROPRIATE TRANSITION PERIOD 1, 2, 3, OR 100 IN COL 1, ENTER IN COLS 2 AND 3 THE WAGE INDEX ADJUSTMENT FACTOR BEFORE AND ON OR AFTER OCTOBER 1st			28.01
28.02	ENTER IN COL 1 THE HOSPITAL BASED SNF FACILITY SPECIFIC RATE (FROM YOUR F.I.) IF YOU HAVE NOT TRANSITIONED TO 100% PPS SNF PAYMENT. IN COL 2 ENTER THE FACILITY CLASSIFICATION URBAN(1) OR RURAL(2). IN COL 3, ENTER THE SNF MSA CODE OR TWO CHARACTER CODE IF A RURAL BASED FACILITY. IN COL 4, ENTER THE SNF CBSA CODE OR TWO CHARACTER CODE IF RURAL BASED FACILITY.			28.02
<p>A NOTICE PUBLISHED IN THE 'FEDERAL REGISTER' VOL. 68, NO. 149 AUGUST 4, 2003 PROVIDED FOR AN INCREASE IN THE RUG PAYMENTS BEGINNING 10/01/2003. CONGRESS EXPECTED THIS INCREASE TO BE USED FOR DIRECT PATIENT CARE AND RELATED EXPENSES. ENTER IN COLUMN 1 THE PERCENTAGE OF TOTAL EXPENSES FOR EACH CATEGORY TO TOTAL SNF REVENUE FROM WORKSHEET G-2, PART I, LINE 6, COLUMN 3. INDICATE IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO IF THE SPENDING REFLECTS INCREASES ASSOCIATED WITH DIRECT PATIENT CARE AND RELATED EXPENSES FOR EACH CATEGORY. (SEE INSTRUCTIONS)</p>				
28.03	STAFFING	0.00	NO	28.03
28.04	RECRUITMENT	0.00	NO	28.04
28.05	RETENTION OF EMPLOYEES	0.00	NO	28.05
28.06	TRAINING	0.00	NO	28.06
28.07	OTHER (SPECIFY)		NO	28.07
29	IS THIS A RURAL HOSPITAL WITH A CERTIFIED SNF WHICH HAS FEWER THAN 50 BEDS IN THE AGGREGATE FOR BOTH COMPONENTS, USING THE SWING BED OPTIONAL METHOD OF REIMBURSEMENT?	NO		29
30	DOES THIS HOSPITAL QUALIFY AS A RURAL PRIMARY CARE HOSPITAL (RPCH)/CRITICAL ACCESS HOSPITAL (CAH)? SEE 42 CFR 485.606ff.	NO		30
30.01	IF SO, IS THIS THE INITIAL 12 MONTH PERIOD FOR THE FACILITY OPERATED AS A RPCH/CAH? SEE 42 CFR 413.70.			30.01
30.02	IF THIS FACILITY QUALIFIES AS AN RPCH/CAH, HAS IT ELECTED THE ALL-INCLUSIVE METHOD OF PAYMENT FOR OUTPATIENT SERVICES?			30.02
30.03	IF THIS FACILITY QUALIFIES AS A CAH, IS IT ELIGIBLE FOR COST REIMBURSEMENT FOR AMBULANCE SERVICES? IF YES, ENTER IN COLUMN 2 THE DATE OF ELIGIBILITY DETERMINATION (DATE MUST BE ON OR AFTER 12/21/2000)			30.03
30.04	IF THIS FACILITY QUALIFIES AS A CAH, IS IT ELIGIBLE FOR COST REIMBURSEMENT FOR I&R TRAINING PROGRAMS? ENTER 'Y' FOR YES AND 'N' FOR NO. IF YES, THE GME ELIMINATION WOULD NOT BE ON WORKSHEET B, PART I, COLUMN 26 AND THE PROGRAM WOULD BE COST REIMBURSED. IF YES COMPLETE WORKSHEET D-2, PART II.			30.04
31	IS THIS A RURAL HOSPITAL QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c).	NO		31

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
 (CONTINUED)

MISCELLANEOUS COST REPORTING INFORMATION

32	IS THIS AN ALL-INCLUSIVE RATE PROVIDER? IF YES, ENTER THE METHOD USED (A, B, OR E ONLY) IN COLUMN 2.	NO			32
33	IS THIS A NEW HOSPITAL UNDER 42 CFR 412.300 PPS CAPITAL? ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 1. IF YES, FOR COST REPORTING PERIODS BEGINNING ON OR AFTER OCTOBER 1, 2002, DO YOU ELECT TO BE REIMBURSED AT 100% FEDERAL CAPITAL PAYMENT. ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 2.	NO			33
34	IS THIS A NEW HOSPITAL UNDER 42 CFR 413.40(f)(1)(i) TEFRA?	NO			34
35	HAVE YOU ESTABLISHED A NEW SUBPROVIDER I (EXLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)?	NO			35

		V	XVIII	XIX	
		1	2	3	
36	DO YOU ELECT FULLY PROSPECTIVE PAYMENT METHODOLOGY FOR CAPITAL COSTS?	NO	NO	NO	36
36.01	DOES YOUR FACILITY QUALIFY AND RECEIVE PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE WITH 42CFR412.320?	NO	NO	NO	36.01
37	DO YOU ELECT HOLD HARMLESS PAYMENT METHODOLOGY FOR CAPITAL COSTS?	NO	NO	NO	37
37.01	IF YOU ARE A HOLD HARMLESS PROVIDER, ARE YOU FILING ON THE BASIS OF 100% OF FEDERAL RATE?				37.01

TITLE XIX INPATIENT HOSPITAL SERVICES

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

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

	PART A	PART B	OUTPATIENT ASC	OUTPATIENT RADIOLOGY	OUTPATIENT DIAGNOSTIC	
	1	2	3	4	5	
47	HOSPITAL	N	N	N	N	47
48	SUBPROVIDER I	N	N	N	N	48
49	SKILLED NURSING FACILITY	N	N	N	N	49
50	HOME HEALTH AGENCY	N	N	N	N	50
52	DOES THIS HOSPITAL CLAIM EXPENDITURES FOR EXTRAORDINARY CIRCUMSTANCES IN ACCORDANCE WITH 42 CFR 412.348(e)?					52
52.01	IF YOU ARE A FULLY PROSPECTIVE OR HOLD HARMLESS PROVIDER ARE YOU ELIGIBLE FOR THE SPECIAL EXCEPTION PAYMENT PURSUANT TO 42 CFR 412.348(g)? IF YES, COMPLETE L, PART IV.					52.01
53	IF THIS IS A MEDICARE DEPENDENT HOSPITAL (MDH), ENTER THE NUMBER OF PERIODS MDH STATUS IN EFFECT. ENTER BEGINNING AND ENDING DATES OF MDH STATUS ON LINE 53.01. SUBSCRIPT LINE 53.01 FOR NUMBER OF PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.					53
53.01	MDH PERIOD:	BEGINNING:		ENDING:		53.01
54	LIST AMOUNTS OF MALPRACTICE PREMIUMS AND PAID LOSSES:					54
	PREMIUMS:	PAID LOSSES:		AND/OR SELF INSURANCE:		
54.01	ARE MALPRACTICE PREMIUMS AND PAID LOSSES REPORTED IN OTHER THAN THE ADMINISTRATIVE AND GENERAL COST CENTER? IF YES, SUBMIT SUPPORTING SCHEDULE LISTING COST CENTERS AND AMOUNTS CONTAINED THEREIN.					54.01
55	DOES YOUR FACILITY QUALIFY FOR ADDITIONAL PROSPECTIVE PAYMENT IN ACCORDANCE WITH 42 CFR 412.107. ENTER 'Y' FOR YES AND 'N' FOR NO.					55

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
 (CONTINUED)

		DATE	Y/N	LIMIT	Y/N	FEE\$	
		0	1	2	3	4	
56	ARE YOU CLAIMING AMBULANCE COSTS? IF YES, ENTER IN COL 2 THE PAYMENT LIMIT PROVIDED FROM YOUR FISCAL INTERMEDIARY. IF THIS IS FIRST YEAR OF OPERATIONS, NO ENTRY IS REQUIRED IN COL 2. IF COL 1 IS 'Y', ENTER 'Y' OR 'N' IN COL 3 WHETHER THIS IS YOUR FIRST YEAR OF OPERATIONS FOR RENDERING AMBULANCE SERVICES. ENTER IN COL 4, IF APPLICABLE, THE FEE SCHEDULES AMOUNTS FOR THE PERIOD BEGINNING ON OR AFTER 4/1/2002.	/ /	NO	0.00	NO		56
57	ARE YOU CLAIMING NURSING AND ALLIED HEALTH COSTS?		NO				57
58	ARE YOU AN INPATIENT REHABILITATION FACILITY (IRF), OR DO YOU CONTAIN AN IRF SUBPROVIDER? ENTER IN COLUMN 1 'Y' FOR YES AND 'N' FOR NO. IF YES HAVE YOU MADE THE ELECTION FOR 100% PPS REIMBURSEMENT? ENTER IN COLUMN 2 'Y' FOR YES AND 'N' FOR NO. THIS OPTION IS ONLY AVAILABLE FOR COST REPORTING PERIODS BEGINNING ON OR AFTER 1/1/2002 AND BEFORE 10/1/2002.		NO				58
58.01	IF LINE 58 COLUMN 1 IS Y, DOES THE FACILITY HAVE A TEACHING PROGRAM IN THE MOST RECENT COST REPORTING PERIOD ENDING ON OR BEFORE NOVEMBER 15, 2004? ENTER IN COLUMN 1 'Y' FOR YES OR 'N' FOR NO. IS THE FACILITY TRAINING RESIDENTS IN A NEW TEACHING PROGRAM IN ACCORDANCE WITH FR VOL 70, NO 156 DATED AUGUST 15, 2005 PAGE 47929? ENTER IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO. IF COLUMN 2 IS Y, ENTER 1, 2, OR 3 RESPECTIVELY IN COLUMN 3 (SEE INSTRUCTIONS) IF THE CURRENT COST REPORTING PERIOD COVERS THE BEGINNING OF THE FOURTH ENTER 4 IN COLUMN 3, OR IF THE SUBSEQUENT ACADEMIC YEARS OF THE NEW TEACHING PROGRAM IN EXISTENCE, ENTER 5. (SEE INSTRUCTIONS)						58.01
59	ARE YOU A LONG TERM CARE HOSPITAL (LTCH), OR DO YOU CONTAIN A LTCH SUBPROVIDER? ENTER IN COLUMN 1 'Y' FOR YES AND 'N' FOR NO. IF YES HAVE YOU MADE THE ELECTION FOR 100% PPS REIMBURSEMENT? ENTER IN COLUMN 2 'Y' FOR YES AND 'N' FOR NO. (SEE INSTRUCTIONS)		NO				59
60	ARE YOU AN INPATIENT PSYCHIATRIC FACILITY (IPF), OR DO YOU CONTAIN AN IPF SUBPROVIDER? ENTER IN COLUMN 1 'Y' FOR YES AND 'N' FOR NO. IF YES, IS THE IPF OR IPF SUBPROVIDER A NEW FACILITY? ENTER IN COLUMN 2 'Y' FOR YES AND 'N' FOR NO. (SEE INSTRUCTIONS)		NO				60
60.01	IF LINE 60 COLUMN 1 IS Y, DOES THE FACILITY HAVE A TEACHING PROGRAM IN THE MOST RECENT COST REPORTING PERIOD ENDING ON OR BEFORE NOVEMBER 15, 2004? ENTER 'Y' FOR YES OR 'N' FOR NO. IS THE FACILITY TRAINING RESIDENTS IN A NEW TEACHING PROGRAM IN ACCORDANCE WITH 42 CFR SEC. 412.424(d)(1)(iii)(2)? ENTER IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO. IF COLUMN 2 IS Y, ENTER 1, 2, OR 3 RESPECTIVELY IN COLUMN 3 (SEE INSTRUCTIONS). IF THE CURRENT COST REPORTING PERIOD COVERS THE BEGINNING OF THE FOURTH ENTER 4 IN COLUMN 3, OR IF THE SUBSEQUENT ACADEMIC YEARS OF THE NEW TEACHING PROGRAM IN EXISTENCE, ENTER 5 (SEE INSTR.)						60.01
MULTICAMPUS							
61	DOES THE HOSPITAL HAVE A MULTICAMPUS? ENTER 'Y' FOR YES AND 'N' FOR NO. IF LINE 61 IS YES, ENTER THE NAME IN COL. 0, COUNTY IN COL. 1, STATE IN COL. 2, ZIP IN COL. 3, CBSA IN COL. 4 AND FTE/CAMPUS IN COL. 5.		NO				61
	COUNTY:	1	STATE:	2	ZIP CODE	3	FTE/ CAMPUS
				4		5	
SETTLEMENT DATA							
63	WAS THE COST REPORT FILED USING THE PS&R (EITHER IN ITS ENTIRETY OR FOR TOTAL CHARGES AND DAYS ONLY)? ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 1. IF COLUMN 1 IS 'Y', ENTER THE 'PAID THROUGH' DATE OF THE PS&R IN COLUMN 2 (mm/dd/yyyy)		NO				63

HOSPITAL AND HEALTH CARE COMPLEX STATISTICAL DATA

WORKSHEET S-3
 PART I
 (CONTINUED)

COMPONENT	-----DISCHARGES-----				TOTAL ALL PATIENTS	
	TITLE V 12	TITLE XVIII 13	TITLE XIX 14			
1 HOSPITAL ADULTS & PEDS, EXCL. SWING BED, OBSERV & HOSPICE DAYS		63	5108	10952		1
2 HMO XIX						2
2.01 HMO (IRF PPS Sub)						2.01
3 HOSPITAL ADULTS & PEDS - SWING BED SNF						3
4 HOSPITAL ADULTS & PEDS - SWING BED NF						4
5 TOTAL ADULTS & PEDS EXCL OBSERVATION BEDS						5
6 INTENSIVE CARE UNIT						6
6.01 NEONATOLOGY						6.01
7 CORONARY CARE UNIT						7
8 BURN INTENSIVE CARE UNIT						8
9 SURGICAL INTENSIVE CARE UNIT						9
10 OTHER SPECIAL CARE (SPECIFY)						10
11 NURSERY						11
12 TOTAL HOSPITAL		63	5108	10952		12
13 RPCH VISITS						13
14 SUBPROVIDER I						14
15 SKILLED NURSING FACILITY						15
16 NURSING FACILITY						16
17 OTHER LONG TERM CARE						17
18 HOME HEALTH AGENCY						18
20 ASC (DISTINCT PART)						20
21 HOSPICE (DISTINCT PART)						21
23 O/P REHAB PROVIDER						23
24 RHC I						24
25 TOTAL						25
26 OBSERVATION BED DAYS						26
27 AMBULANCE TRIPS						27
28 EMPLOYEE DISCOUNT DAYS						28

HOSPITAL WAGE INDEX INFORMATION

PART II - WAGE DATA	AMOUNT REPORTED	RECLASS.	ADJUSTED	PAID HOURS	AVERAGE	DATA SOURCE	WORKSHEET S-3 PART II
		OF SALARIES FROM WKST. A-6	SALARIES (COL.1 + COL.2)	RELATED TO SALARY IN COL.3	HOURLY WAGE (COL.3 / COL.4)		
	1	2	3	4	5	6	
1 SALARIES							
1 TOTAL SALARIES	225935393						1
2 NON-PHYSICIAN ANESTHETIST PART A							2
3 NON-PHYSICIAN ANESTHETIST PART B							3
4 PHYSICIAN - PART A							4
4.01 TEACHING PHYSICIAN SALARIES							4.01
5 PHYSICIAN - PART B							5
5.01 NON-PHYSICIAN - PART B							5.01
6 INTERNS & RESIDENTS (IN APPR PGM)	10593648						6
6.01 CONTRACT SERVICES, I&R							6.01
7 HOME OFFICE PERSONNEL							7
8 SNF							8
8.01 EXCLUDED AREA SALARIES	41556614	-4772750					8.01
OTHER WAGES & RELATED COSTS							
9 CONTRACT LABOR							9
9.01 PHARMACY SERVICES UNDER CONTRACT							9.01
9.02 LABORATORY SERVICES UNDER CONTRACT							9.02
9.03 MANAGEMENT AND ADMINISTRATIVE SERVICES							9.03
10 CONTRACT LABOR: PHYSICIAN PART A							10
10.01 TEACHING PHYSICIAN UNDER CONTRACT							10.01
11 HOME OFFICE SALARIES & WAGE REL COSTS							11
12 HOME OFFICE: PHYSICIAN PART A							12
12.01 TEACHING PHYSICIAN SALARIES							12.01
WAGE-RELATED COSTS							
13 WAGE RELATED COSTS (CORE)					CMS 339		13
14 WAGE RELATED COSTS (OTHER)					CMS 339		14
15 EXCLUDED AREAS					CMS 339		15
16 NON-PHYSICIAN ANESTHETIST PART A					CMS 339		16
17 NON-PHYSICIAN ANESTHETIST PART B					CMS 339		17
18 PHYSICIAN PART A					CMS 339		18
18.01 PART A TEACHING PHYSICIANS					CMS 339		18.01
19 PHYSICIAN PART B					CMS 339		19
19.01 WAGE RELATED COSTS (RHC/FQHC)							19.01
20 INTERNS & RESIDENTS (IN APPR PGM)					CMS 339		20
OVERHEAD COSTS - DIRECT SALARIES							
21 EMPLOYEE BENEFITS	2519486						21
22 ADMINISTRATIVE & GENERAL	35629554	-1198870					22
22.01 ADMINISTRATIVE & GENERAL UNDER CONTACT							22.01
23 MAINTENANCE & REPAIRS							23
24 OPERATION OF PLANT	6119934						24
25 LAUNDRY & LINEN SERVICE							25
26 HOUSEKEEPING	2359740						26
26.01 HOUSEKEEPING UNDER CONTRACT							26.01
27 DIETARY	1458202	-771600					27
27.01 DIETARY UNDER CONTRACT							27.01
28 CAFETERIA		1070062					28
29 MAINTENANCE OF PERSONNEL	250153						29
30 NURSING ADMINISTRATION	3811243	24589					30
31 CENTRAL SERVICES AND SUPPLY							31
32 PHARMACY							32
33 MEDICAL RECORDS & MEDICAL RECORDS LIBR	1695907						33
34 SOCIAL SERVICE	1564990	2113198					34
35 OTHER GENERAL SERVICE							35

HOSPITAL WAGE INDEX INFORMATION

WORKSHEET S-3
PART III

PART III - HOSPITAL WAGE INDEX SUMMARY	AMOUNT REPORTED	RECLASS.	ADJUSTED	PAID HOURS	AVERAGE	DATA SOURCE	WORKSHEET S-3 PART III
		OF SALARIES FROM WKST. A-6	SALARIES (COL.1 + COL.2)	RELATED TO SALARY IN COL.3	HOURLY WAGE (COL.3 / COL.4)		
	1	2	3	4	5	6	
1 NET SALARIES	215341745		215341745				1
2 EXCLUDED AREA SALARIES	41556614	-4772750	36783864				2
3 SUBTOTAL SALARIES (LINE 1 MINUS LINE 2)	173785131	4772750	178557881				3
4 SUBTOTAL OTHER WAGES & REL COSTS							4
5 SUBTOTAL WAGE-RELATED COSTS							5
6 TOTAL (SUM OF LINES 3 THRU 5)	173785131	4772750	178557881				6
7 NET SALARIES							7
8 EXCLUDED AREA SALARIES							8
9 SUBTOTAL SALARIES (LINE 7 MINUS LINE 8)							9
10 SUBTOTAL OTHER WAGES & REL COSTS							10
11 SUBTOTAL WAGE-RELATED COSTS							11
12 TOTAL (SUM OF LINES 9 THRU 11)							12
13 TOTAL OVERHEAD COSTS	55409209	1237379	56646588				13

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

	COST CENTER	SALARIES 1	OTHER 2	TOTAL 3	RECLASSI- FICATIONS 4	RECLASS. TRIAL BALANCE 5	ADJUST- MENTS 6	NET EXP FOR ALLOCATION 7	
	GENERAL SERVICE COST CENTERS								
1	0100 OLD CAP REL COSTS-BLDG & FIXT								1
2	0200 OLD CAP REL COSTS-MVBLE EQUIP								2
3	0300 NEW CAP REL COSTS-BLDG & FIXT		24432050	24432050	104268	24536318	26390	24562708	3
4	0400 NEW CAP REL COSTS-MVBLE EQUIP		27827142	27827142		27827142	-3007499	24819643	4
5	0500 EMPLOYEE BENEFITS	41603	34165558	34207161	-24003627	10203534		10203534	5
5.01	0501 EMPLOYEE BENEFITS FTE BASED	2477883	1272897	3750780	29213534	32964314		32964314	5.01
6.01	0660 ADMINISTRATION & GENERAL	33096301	61358519	94454820	-957695	93497125	-24686519	68810606	6.01
6.02	0661 ADMIN & GENERAL								6.02
6.03	0662 ADMIN & GEN-CMRC	2533253	765203	3298456		3298456		3298456	6.03
7	0700 MAINTENANCE & REPAIRS								7
8	0800 OPERATION OF PLANT	6119934	13160077	19280011		19280011	-29039	19250972	8
9	0900 LAUNDRY & LINEN SERVICE		1479575	1479575		1479575		1479575	9
10	1000 HOUSEKEEPING	2359740	2375342	4735082		4735082		4735082	10
11	1100 DIETARY	1458202	2759459	4217661	-2938734	1278927	-113087	1165840	11
12	1200 CAFETERIA				3260374	3260374	-1182013	2078361	12
13	1300 MAINTENANCE OF PERSONNEL								13
13.01	1950 VOLUNTEERS	250153	56395	306548		306548		306548	13.01
14	1400 NURSING ADMINISTRATION	3811243	889151	4700394	179282	4879676		4879676	14
15	1500 CENTRAL SERVICES & SUPPLY								15
16	1600 PHARMACY								16
17	1700 MEDICAL RECORDS & LIBRARY	1695907	1117947	2813854		2813854	-3725	2810129	17
18	1800 SOCIAL SERVICE	1564990	781533	2346523	2553411	4899934		4899934	18
20	2000 NONPHYSICIAN ANESTHETISTS								20
21	2100 NURSING SCHOOL								21
22	2200 I&R SERVICES-SALARY & FRINGES A	10593648		10593648	-13856	10579792		10579792	22
23	2300 I&R SERVICES-OTHER PRGM COSTS A		938966	938966		938966		938966	23
24	2400 PARAMED ED PRGM-(SPECIFY) INPATIENT ROUTINE SERV COST CENTERS								24
25	2500 ADULTS & PEDIATRICS	26591768	4225434	30817202	314569	31131771	-5857	31125914	25
26	2600 INTENSIVE CARE UNIT	11442644	3245089	14687733	-2205	14685528		14685528	26
26.01	2060 NEONATOLOGY	9524620	2439728	11964348	287806	12252154	-909392	11342762	26.01
	ANCILLARY SERVICE COST CENTERS								
37	3700 OPERATING ROOM	12416624	21220013	33636637	168171	33804808	-962680	32842128	37
40	4000 ANESTHESIOLOGY	736300	4172010	4908310	37786	4946096	-1252557	3693539	40
41	4100 RADIOLOGY-DIAGNOSTIC	4116194	2660378	6776572		6776572		6776572	41
44	4400 LABORATORY	10699482	17774244	28473726	1517007	29990733	876423	30867156	44
46.30	4650 BLOOD CLOTTING FACTORS ADMIN CO								46.30
49	4900 RESPIRATORY THERAPY	4522034	3907358	8429392	98165	8527557	-91667	8435890	49
50	5000 PHYSICAL THERAPY	3372755	732500	4105255	240477	4345732		4345732	50
52	5200 SPEECH PATHOLOGY	1785840	791446	2577286	222882	2800168		2800168	52
53	5300 ELECTROCARDIOLOGY	839223	286849	1126072	709637	1835709		1835709	53
53.01	3120 CARDIAC CATH & ECHO	1930717	2679405	4610122		4610122		4610122	53.01
54	5400 ELECTROENCEPHALOGRAPHY	971542	276524	1248066	789569	2037635	-23200	2014435	54
55	5500 MEDICAL SUPPLIES CHARGED TO PAT	358395	1008549	1366944	125568	1492512		1492512	55
56	5600 DRUGS CHARGED TO PATIENTS	7259630	17578716	24838346	-388018	24450328	-143769	24306559	56
56.01	5601 OUTPATIENT PHARMACY								56.01
57	5700 RENAL DIALYSIS	283503	1067984	1351487		1351487		1351487	57
58.01	3550 PSYCHIATRY	3115842	1329180	4445022	7129	4452151	-297601	4154550	58.01
	OUTPATIENT SERVICE COST CENTERS								
60	6000 CLINIC	11600783	1669135	13269918	521687	13791605	-1340331	12451274	60
61	6100 EMERGENCY	6808026	2840111	9648137	171959	9820096	-1080000	8740096	61
62	6200 OBSERVATION BEDS (NON-DISTINCT								62
63.50	6310 RHC								63.50
63.60	6320 FQHC								63.60
	OTHER REIMBURSABLE COST CENTERS								
65	6500 AMBULANCE SERVICES	2003893	328930	2332823	101575	2434398	-25124	2409274	65
69.10	6910 CMHC								69.10
69.20	6920 OUTPATIENT PHYSICAL THERAPY								69.20
69.30	6930 OUTPATIENT OCCUPATIONAL THERAPY								69.30
69.40	6940 OUTPATIENT SPEECH PATHOLOGY								69.40
71	7100 HOME HEALTH AGENCY								71
	SPECIAL PURPOSE COST CENTERS								
83	8300 KIDNEY ACQUISITION	202091	719759	921850	-47493	874357		874357	83
84	8400 LIVER ACQUISITION	369596	1076435	1446031	-229153	1216878		1216878	84
85	8500 HEART ACQUISITION	321448	975376	1296824	-183538	1113286	-2900	1110386	85
85.01	8510 PANCREAS ACQUISITION								85.01
85.02	8520 INTESTINAL ACQUISITION	149940	77338	227278	17353	244631		244631	85.02
85.03	8530 ISLET CELL ACQUISITION								85.03
95	SUBTOTALS	187425747	266462305	453888052	11877890	465765942	-34254147	431511795	95
	NONREIMBURSABLE COST CENTERS								
96	9600 GIFT, FLOWER, COFFEE SHOP & CAN		17611	17611		17611		17611	96
97	9700 RESEARCH	3728614	1213674	4942288	32319712	37262000		37262000	97
98.01	9801 OFFSITE FACILITIES	5682342	5598437	11280779	174976	11455755	-1246056	10209699	98.01
99.01	9901 ENDOWMENTS & OTHER SERVICES	24938945	33830219	58769164	-45491510	13277654		13277654	99.01

PROVIDER NO. 14-3300 CHILDREN'S MEMORIAL HOSPITAL
PERIOD FROM 09/01/2009 TO 08/31/2010

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

VERSION: 2010.09
01/28/2011 14:38

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

COST CENTER	SALARIES 1	OTHER 2	TOTAL 3	RECLASSI- FICATIONS 4	RECLASS. TRIAL BALANCE 5	ADJUST- MENTS 6	NET EXP FOR ALLOCATION 7	
99.02 9902 NON-REIMBURSABLE CLINICS	4159745	548206	4707951	1118932	5826883		5826883	99.02
101 TOTAL	225935393	307670452	533605845		533605845	-35500203	498105642	101

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	INCREASE			
		COST CENTER	LINE #	SALARY	OTHER
1		2	3	4	5
1 APPORTION PHYSICIAN TO IP PSYCH	A	ADULTS & PEDIATRICS	25	75928	1
2					2
3 APPORTION TRNSPLNT ADMIN ORGAN ACQ	B	ADULTS & PEDIATRICS	25	105385	20394 3
4 APPORTION TRNSPLNT ADMIN ORGAN ACQ	B	CLINIC	60	425247	96440 4
5 APPORTION TRNSPLNT ADMIN ORGAN ACQ	B	NON-REIMBURSABLE CLINICS	99.02	567145	80709 5
6 APPORTION TRNSPLNT ADMIN ORGAN ACQ	B				6
7 APPORTION TRNSPLNT ADMIN ORGAN ACQ	B	INTESTINAL ACQUISITION	85.02	21943	7
8 APPORTION TRNSPLNT ADMIN ORGAN ACQ	B	KIDNEY ACQUISITION	83		4728 8
9 APPORTION TRNSPLNT ADMIN ORGAN ACQ	B				9
10 APPORTION REHAB ADMIN-101606 PT/ADM	C	PHYSICAL THERAPY	50	84042	6968 10
11 APPORTION REHAB ADMIN-101608 CLK OT	C	PHYSICAL THERAPY	50	44195	3664 11
12 APPORTION REHAB ADMIN-101628 PT	C	PHYSICAL THERAPY	50	37553	3114 12
13 APPORTION REHAB ADMIN-101629 OT	C	PHYSICAL THERAPY	50	13736	1139 13
14 APPORTION REHAB ADMIN-101615 MOT AN	C	ELECTROENCEPHALOGRAPHY	54	12258	1016 14
15 APPORTION REHAB ADMIN-101600 ORTHOT	C	MEDICAL SUPPLIES CHARGED TO P	55	9659	801 15
16 APPORTION REHAB ADMIN-101601 CLK OR	C	MEDICAL SUPPLIES CHARGED TO P	55	95293	7901 16
17 APPORTION REHAB ADMIN-101603 AUDIO	C	SPEECH PATHOLOGY	52	130175	10793 17
18 APPORTION REHAB ADMIN-101604 CLK SP	C	SPEECH PATHOLOGY	52	75642	6272 18
19 APPORTION REHAB ADMIN-101627 SPEECH	C	PHYSICAL THERAPY	50	34981	2900 19
20 APPORTION REHAB ADMIN-101609 AURAL	C				20
21 APPORTION REHAB ADMIN-101623 GB SP	C	OFFSITE FACILITIES	98.01	4837	401 21
22 APPORTION REHAB ADMIN-101602 GB ORT	C	MEDICAL SUPPLIES CHARGED TO P	55	11002	912 22
23 APPORTION REHAB ADMIN-101620 W AUD	C	OFFSITE FACILITIES	98.01	49787	4128 23
24 APPORTION REHAB ADMIN-101619 WST SP	C	OFFSITE FACILITIES	98.01	22746	1886 24
25 APPORTION REHAB ADMIN-101621 W PT	C	OFFSITE FACILITIES	98.01	24763	2053 25
26 APPORTION REHAB ADMIN-101622 W OT	C	OFFSITE FACILITIES	98.01	13692	1135 26
27 APPORTION REHAB ADMIN-101610 W ORTH	C	OFFSITE FACILITIES	98.01	15448	1281 27
28 APPORTION REHAB ADMIN-101624 G AUD	C	OFFSITE FACILITIES	98.01	15662	1299 28
29 APPORTION REHAB ADMIN-101625 G PT	C	OFFSITE FACILITIES	98.01	14644	1214 29
30					30
31 RECALSS RENTAL-104007 RES & FELLOW	D	NEW CAP REL COSTS-BLDG & FIXT	3		104268 31
32 RECLASS RENTAL-107017 SPEC ID	D				32
33					33
34 RECLASS DIETARY TO CAFETERIA	E	CAFETERIA	12	1070062	2190312 34
35					35
36 SUBTOTAL				2975825	2555728 36

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE			WKST A-7 REF.
			LINE #	SALARY	OTHER	
	1	6	7	8	9	10
1 APPORTION PHYSICIAN TO IP PSYCH	A	PSYCHIATRY	58.01	75928		1
2						2
3 APPORTION TRNSPLNT ADMIN ORGAN AC B	B	ADMINISTRATION & GENERAL	6.01	488755	148789	3
4 APPORTION TRNSPLNT ADMIN ORGAN AC B	B	LIVER ACQUISITION	84	215932	13221	4
5 APPORTION TRNSPLNT ADMIN ORGAN AC B	B	SOCIAL SERVICE	18	143311		5
6 APPORTION TRNSPLNT ADMIN ORGAN AC B	B	HEART ACQUISITION	85	147868	35670	6
7 APPORTION TRNSPLNT ADMIN ORGAN AC B	B	KIDNEY ACQUISITION	83	52221		7
8 APPORTION TRNSPLNT ADMIN ORGAN AC B	B	INTESTINAL ACQUISITION	85.02		4590	8
9 APPORTION TRNSPLNT ADMIN ORGAN AC B	B	DRUGS CHARGED TO PATIENTS	56	71633		9
10 APPORTION REHAB ADMIN-101606 PT/A	C	ADMINISTRATION & GENERAL	6.01	710115	58878	10
11 APPORTION REHAB ADMIN-101608 CLK	C					11
12 APPORTION REHAB ADMIN-101628 PT	C					12
13 APPORTION REHAB ADMIN-101629 OT	C					13
14 APPORTION REHAB ADMIN-101615 MOT	C					14
15 APPORTION REHAB ADMIN-101600 ORTH	C					15
16 APPORTION REHAB ADMIN-101601 CLK	C					16
17 APPORTION REHAB ADMIN-101603 AUDI	C					17
18 APPORTION REHAB ADMIN-101604 CLK	C					18
19 APPORTION REHAB ADMIN-101627 SPEE	C					19
20 APPORTION REHAB ADMIN-101609 AURA	C					20
21 APPORTION REHAB ADMIN-101623 GB S	C					21
22 APPORTION REHAB ADMIN-101602 GB O	C					22
23 APPORTION REHAB ADMIN-101620 W AU	C					23
24 APPORTION REHAB ADMIN-101619 WST	C					24
25 APPORTION REHAB ADMIN-101621 W PT	C					25
26 APPORTION REHAB ADMIN-101622 W OT	C					26
27 APPORTION REHAB ADMIN-101610 W OR	C					27
28 APPORTION REHAB ADMIN-101624 G AU	C					28
29 APPORTION REHAB ADMIN-101625 G PT	C					29
30						30
31 RECALSS RENTAL-104007 RES & FELLO	D	I&R SERVICES-SALARY & FRINGES	22		13856	10 31
32 RECLASS RENTAL-107017 SPEC ID	D	LABORATORY	44		90412	32
33						33
34 RECLASS DIETARY TO CAFETERIA	E	DIETARY	11	1070062	2190312	34
35						35
36 SUBTOTAL				2975825	2555728	36

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY		CODE	COST CENTER	INCREASE	SALARY	OTHER	
1	2	3	4	5	6	7	
1	RECALSS SPEC NUTR	F	DIETARY	11	298462	23178	1
2							2
3	RECLASS SPEC PURP FNDS-107001	G	LABORATORY	44	84785	40207	3
4	RECLASS SPEC PURP FNDS-107000	G	ANESTHESIOLOGY	40	23170	14616	4
5	RECLASS SPEC PURP FNDS-107024	G	OPERATING ROOM	37	16821	54380	5
6	RECLASS SPEC PURP FNDS-107006	G	ELECTROCARDIOLOGY	53	617782	138835	6
7	RECLASS SPEC PURP FNDS-104012	G	SOCIAL SERVICE	18	2256509	440213	7
8	RECLASS SPEC PURP FNDS-101420	G	ADULTS & PEDIATRICS	25	51383	61479	8
9	RECLASS SPEC PURP FNDS-107007	G	NON-REIMBURSABLE CLINICS	99.02		22558	9
10	RECLASS SPEC PURP FNDS-101402	G	DRUGS CHARGED TO PATIENTS	56		5255	10
11	RECLASS SPEC PURP FNDS-107005	G	EMERGENCY	61	1356	170603	11
12	RECLASS SPEC PURP FNDS-107008	G	LABORATORY	44	93603	618	12
13	RECLASS SPEC PURP FNDS-107026	G	OPERATING ROOM	37		50699	13
14	RECLASS SPEC PURP FNDS-107009	G	OPERATING ROOM	37	114138	137	14
15	RECLASS SPEC PURP FNDS-107014	G	NON-REIMBURSABLE CLINICS	99.02	6981	143792	15
16	RECALSS SPEC PURP FNDS-107013	G	LABORATORY	44	518576	220749	16
17	RECLASS SPEC PURP FNDS-107011	G	LABORATORY	44	229168	59943	17
18	RECLASS SPEC PURP FNDS-107016	G	LABORATORY	44	44477	70715	18
19	RECALSS SPEC PURP FNDS-104022	G					19
20	RECLASS SPEC PURP FNDS-107003	G	NEONATOLOGY	26.01	82534	213297	20
21	RECLASS SPEC PURP FNDS-107012	G	LABORATORY	44	362232	49937	21
22	RECLASS SPEC PURP FNDS-107023	G	ELECTROENCEPHALOGRAPHY	54	398062	404565	22
23	RECLASS SPEC PURP FNDS-101001	G	NEONATOLOGY	26.01		3633	23
24	RECLASS SPEC PURP FNDS-101003	G					24
25	RECLASS SPEC PURP FNDS-104018	G	NURSING ADMINISTRATION	14		58454	25
26	RECLASS SPEC PURP FNDS-104008	G	NURSING ADMINISTRATION	14	24589	96239	26
27	RECLASS SPEC PURP FNDS-107022	G	OPERATING ROOM	37		26185	27
28	RECLASS SPEC PURP FNDS-104015	G					28
29	RECLASS SPEC PURP FNDS-101116	G					29
30	RECLASS SPEC PURP FNDS-101801	G					30
31	RECLASS SPEC PURP FNDS-103019	G	NON-REIMBURSABLE CLINICS	99.02	344844		31
32	RECLASS SPEC PURP FNDS-107029	G	OPERATING ROOM	37	47424		32
33	RECLASS SPEC PURP FNDS-103048	G	PSYCHIATRY	58.01	53326	29731	33
34	RECLASS SPEC PURP FNDS-101606	G	PHYSICAL THERAPY	50		8185	34
35	RECLASS SPEC PURP FNDS-107004	G	RESPIRATORY THERAPY	49	80784	17381	35
36	SUBTOTAL				8726831	4981312	36

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE			WKST A-7 REF. 10
			LINE #	SALARY	OTHER	
	1	6	7	8	9	
1 RECALSS SPEC NUTR	F	DRUGS CHARGED TO PATIENTS	56	298462	23178	1
2						2
3 RECLASS SPEC PURP FNDS-107001	G	ENDOWMENTS & OTHER SERVICES	99.01	22196947	23294563	3
4 RECLASS SPEC PURP FNDS-107000	G					4
5 RECLASS SPEC PURP FNDS-107024	G					5
6 RECLASS SPEC PURP FNDS-107006	G					6
7 RECLASS SPEC PURP FNDS-104012	G					7
8 RECLASS SPEC PURP FNDS-101420	G					8
9 RECLASS SPEC PURP FNDS-107007	G					9
10 RECLASS SPEC PURP FNDS-101402	G					10
11 RECLASS SPEC PURP FNDS-107005	G					11
12 RECLASS SPEC PURP FNDS-107008	G					12
13 RECLASS SPEC PURP FNDS-107026	G					13
14 RECLASS SPEC PURP FNDS-107009	G					14
15 RECLASS SPEC PURP FNDS-107014	G					15
16 RECALSS SPEC PURP FNDS-107013	G					16
17 RECLASS SPEC PURP FNDS-107011	G					17
18 RECLASS SPEC PURP FNDS-107016	G					18
19 RECALSS SPEC PURP FNDS-104022	G					19
20 RECLASS SPEC PURP FNDS-107003	G					20
21 RECLASS SPEC PURP FNDS-107012	G					21
22 RECLASS SPEC PURP FNDS-107023	G					22
23 RECLASS SPEC PURP FNDS-101001	G					23
24 RECLASS SPEC PURP FNDS-101003	G					24
25 RECLASS SPEC PURP FNDS-104018	G					25
26 RECLASS SPEC PURP FNDS-104008	G					26
27 RECLASS SPEC PURP FNDS-107022	G					27
28 RECLASS SPEC PURP FNDS-104015	G					28
29 RECLASS SPEC PURP FNDS-101116	G	LABORATORY	44		15933	29
30 RECLASS SPEC PURP FNDS-101801	G					30
31 RECLASS SPEC PURP FNDS-103019	G					31
32 RECLASS SPEC PURP FNDS-107029	G	OPERATING ROOM	37		344	32
33 RECLASS SPEC PURP FNDS-103048	G					33
34 RECLASS SPEC PURP FNDS-101606	G					34
35 RECLASS SPEC PURP FNDS-107004	G					35
36 SUBTOTAL				25471234	25889746	36

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	INCREASE			
		COST CENTER	LINE #	SALARY	
	1	2	3	4	5
1 RECALSS SPEC PURP FNDS-104007	G				1
2 RECLASS SPEC PURP FNDS-103302	G	AMBULANCE SERVICES	65	68033	33542 2
3 RECLASS SPEC PURP FNDS-107030	G	OPERATING ROOM	37	6677	14965 3
4 RECLASS SPEC PURP FNDS-100100	G	EMPLOYEE BENEFITS FTE BASED	5.01		5209907 4
5 RECLASS SPEC PURP FNDS-999996	G	RESEARCH	97	16669693	15650019 5
6					6
7 SPACE RECOV-104028	H	ADMINISTRATION & GENERAL	6.01		448842 7
8 SPACE RECOV-107001	H				8
9 SPACE RECOV-107002	H				9
10 SPACE RECOV-107003	H				10
11 SPACE RECOV-107006	H				11
12 SPACE RECOV-107007	H				12
13 SPACE RECOV-107008	H				13
14 SPACE RECOV-107009	H				14
15 SPACE RECOV-107011	H				15
16 SPACE RECOV-107012	H				16
17 SPACE RECOV-107013	H				17
18 SPACE RECOV-107014	H				18
19 SPACE RECOV-107016	H				19
20 SPACE RECOV-107021	H				20
21 SPACE RECOV-107022	H				21
22 SPACE RECOV-107023	H				22
23 SPACE RECOV-107024	H				23
24 SPACE RECOV-107026	H				24
25 SPACE RECOV-107027	H				25
26 SPACE RECOV-107028	H				26
27 SPACE RECOV-107029	H				27
28 SPACE RECOV-107030	H				28
29					29
30 FRINGE BENEFITS FOR FTE ALLOC	I	EMPLOYEE BENEFITS FTE BASED	5.01		24003627 30
31					31
32					32
33					33
34					34
35					35
36 TOTAL RECLASSIFICATIONS				25471234	50342214 36

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE			WKST A-7 REF.
			LINE #	SALARY	OTHER	
	1	6	7	8	9	10
1 RECALSS SPEC PURP FNDS-104007	G					1
2 RECLASS SPEC PURP FNDS-103302	G					2
3 RECLASS SPEC PURP FNDS-107030	G					3
4 RECLASS SPEC PURP FNDS-100100	G					4
5 RECLASS SPEC PURP FNDS-999996	G					5
6						6
7 SPACE RECOV-104028	H					7
8 SPACE RECOV-107001	H	LABORATORY	44		17632	8
9 SPACE RECOV-107002	H	INTENSIVE CARE UNIT	26		2205	9
10 SPACE RECOV-107003	H	NEONATOLOGY	26.01		11658	10
11 SPACE RECOV-107006	H	ELECTROCARDIOLOGY	53		46980	11
12 SPACE RECOV-107007	H	NON-REIMBURSABLE CLINICS	99.02		13572	12
13 SPACE RECOV-107008	H	LABORATORY	44		13386	13
14 SPACE RECOV-107009	H	OPERATING ROOM	37		21924	14
15 SPACE RECOV-107011	H	LABORATORY	44		18444	15
16 SPACE RECOV-107012	H	LABORATORY	44		19024	16
17 SPACE RECOV-107013	H	LABORATORY	44		65656	17
18 SPACE RECOV-107014	H	NON-REIMBURSABLE CLINICS	99.02		33525	18
19 SPACE RECOV-107016	H	LABORATORY	44		17516	19
20 SPACE RECOV-107021	H	OPERATING ROOM	37		13222	20
21 SPACE RECOV-107022	H	OPERATING ROOM	37		23562	21
22 SPACE RECOV-107023	H	ELECTROENCEPHALOGRAPHY	54		26332	22
23 SPACE RECOV-107024	H	OPERATING ROOM	37		13310	23
24 SPACE RECOV-107026	H	OPERATING ROOM	37		20394	24
25 SPACE RECOV-107027	H	OPERATING ROOM	37		25827	25
26 SPACE RECOV-107028	H	OPERATING ROOM	37		8272	26
27 SPACE RECOV-107029	H	OPERATING ROOM	37		17138	27
28 SPACE RECOV-107030	H	OPERATING ROOM	37		19262	28
29						29
30 FRINGE BENEFITS FOR FTE ALLOC	I	EMPLOYEE BENEFITS	5		24003627	30
31						31
32						32
33						33
34						34
35						35
36 TOTAL RECLASSIFICATIONS				25471234	50342214	36

PART III - RECONCILIATION OF CAPITAL COST CENTERS

WORKSHEET A-7
 PARTS III & IV

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

DESCRIPTION	SUMMARY OF OLD AND NEW CAPITAL							TOTAL
	DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL-RELATED COSTS		
	9	10	11	12	13	14		
1 OLD CAP REL COSTS-BLDG & FIXT								1
2 OLD CAP REL COSTS-MVBLE EQUIP								2
3 NEW CAP REL COSTS-BLDG & FIXT	20772079	-344574	4216655	397267	45096	-523815	24562708	3
4 NEW CAP REL COSTS-MVBLE EQUIP	24819643						24819643	4
5 TOTAL	45591722	-344574	4216655	397267	45096	-523815	49382351	5

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

DESCRIPTION	SUMMARY OF OLD AND NEW CAPITAL							TOTAL
	DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL-RELATED COSTS		
	9	10	11	12	13	14		
1 OLD CAP REL COSTS-BLDG & FIXT								1
2 OLD CAP REL COSTS-MVBLE EQUIP								2
3 NEW CAP REL COSTS-BLDG & FIXT	20772080	-448842	3666449	397267	45096		24432050	3
4 NEW CAP REL COSTS-MVBLE EQUIP	27827142						27827142	4
5 TOTAL	48599222	-448842	3666449	397267	45096		52259192	5

ADJUSTMENTS TO EXPENSES

WORKSHEET A-8

DESCRIPTION	BASIS	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A TO/ FROM WHICH THE AMOUNT IS TO BE ADJUSTED		WKST A-7
			COST CENTER	LINE NO.	
	1	2	3	4	5
1 INVESTMENT INCOME-OLD BLDGS & FIXTURES			OLD CAP REL COSTS-BLDG & FIXT	1	1
2 INVESTMENT INCOME-OLD MOVABLE EQUIPMENT			OLD CAP REL COSTS-MVBLE EQUIP	2	2
3 INVESTMENT INCOME-NEW BLDGS & FIXTURES			NEW CAP REL COSTS-BLDG & FIXT	3	11 3
4 INVESTMENT INCOME-NEW MOVABLE EQUIPMENT			NEW CAP REL COSTS-MVBLE EQUIP	4	4
5 INVESTMENT INCOME-OTHER	B	-3056772	ADMINISTRATION & GENERAL	6.01	5
6 TRADE, QUANTITY, AND TIME DISCOUNTS					6
7 REFUNDS AND REBATES OF EXPENSES					7
8 RENTAL OF PROVIDER SPACE BY SUPPLIERS	B	-1340331	CLINIC	60	8
9 TELEPHONE SERVICES (PAY STATIONS EXCL)					9
10 TELEVISION AND RADIO SERVICE					10
11 PARKING LOT	B	-1277758	ADMINISTRATION & GENERAL	6.01	11
12 PROVIDER-BASED PHYSICIAN ADJUSTMENT	WKST A-8-2	-4947772			12
13 SALE OF SCRAP, WASTE, ETC.					13
14 RELATED ORGANIZATION TRANSACTIONS	WKST A-8-1				14
15 LAUNDRY AND LINEN SERVICE					15
16 CAFETERIA - EMPLOYEES AND GUESTS	B	-1182013	CAFETERIA	12	16
17 RENTAL OF QUARTERS TO EMPLOYEES & OTHERS	B	-1246056	OFFSITE FACILITIES	98.01	17
18 SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS					18
19 SALE OF DRUGS TO OTHER THAN PATIENTS	B	-143769	DRUGS CHARGED TO PATIENTS	56	19
20 SALE OF MEDICAL RECORDS AND ABSTRACTS	B	-3725	MEDICAL RECORDS & LIBRARY	17	20
21 NURSING SCHOOL (TUITION,FEES,BOOKS,ETC.)					21
22 VENDING MACHINES	B	-113087	DIETARY	11	22
23 INCOME FROM IMPOSITION OF INTEREST, FINANCE OR PENALTY CHARGES					23
24 INTEREST EXP ON MEDICARE OVERPAYMENTS & BORROWINGS TO REPAY MEDICARE OVERPAYMENT					24
25 ADJ FOR RESPIRATORY THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST A-8-4		RESPIRATORY THERAPY	49	25
26 ADJ FOR PHYSICAL THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST A-8-4		PHYSICAL THERAPY	50	26
27 ADJ FOR HHA PHYSICAL THERAPY COSTS IN EXCESS OF LIMITATION	WKST A-8-3		HOME HEALTH AGENCY	71	27
28 UTIL REVIEW-PHYSICIANS' COMPENSATION			UTILIZATION REVIEW-SNF	89	28
29 DEPRECIATION--OLD BUILDINGS & FIXTURES			OLD CAP REL COSTS-BLDG & FIXT	1	29
30 DEPRECIATION--OLD MOVABLE EQUIPMENT			OLD CAP REL COSTS-MVBLE EQUIP	2	30
31 DEPRECIATION--NEW BUILDINGS & FIXTURES			NEW CAP REL COSTS-BLDG & FIXT	3	31
32 DEPRECIATION--NEW MOVABLE EQUIPMENT	A	1676	NEW CAP REL COSTS-MVBLE EQUIP	4	9 32
33 NON-PHYSICIAN ANESTHETIST			NONPHYSICIAN ANESTHETISTS	20	33
34 PHYSICIANS' ASSISTANT					34
35 ADJ FOR OCCUPATIONAL THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST WKST A-8-4				35
36 ADJ FOR SPEECH PATHOLOGY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST WKST A-8-4				36
37 MISCELLANEOUS INCOME	B	-1160563	ADMINISTRATION & GENERAL	6.01	37
38 BAD DEBT	A	-3820064	ADMINISTRATION & GENERAL	6.01	38
39 ADVERTISING	A	-1240229	ADMINISTRATION & GENERAL	6.01	39
40 TRANSPORT SERVICES	B	-25124	AMBULANCE SERVICES	65	40
41 NON-PATIENT SERVICES LABORATORY	B	1204198	LABORATORY	44	41
42 BOOKED LOSS ON ADVANCED REFUNDING	A	-1	NEW CAP REL COSTS-BLDG & FIXT	3	11 42
42.01 ADD LOSS ON ADV REFUNDING 1 OF 20	A	550205	NEW CAP REL COSTS-BLDG & FIXT	3	11 42.01
43 LOSS ON ADVANCE REFUNDING 2 OF 19	A	1	NEW CAP REL COSTS-BLDG & FIXT	3	11 43
44 93 INTEREST & FEES	A	1	NEW CAP REL COSTS-BLDG & FIXT	3	11 44
45 NON-PATIENT CARE COSTS	A	-402019	ADMINISTRATION & GENERAL	6.01	45
46 RENTAL INCOME PROPERTIES	B	-523815	NEW CAP REL COSTS-BLDG & FIXT	3	14 46
47 SHUTTLE BUS RECOVERY	B	-29039	OPERATION OF PLANT	8	47
48 FUNDED DEPRECIATION OFFSET	A	-1	NEW CAP REL COSTS-BLDG & FIXT	3	9 48
49 TAX ASSESSMENT	A	-13729114	ADMINISTRATION & GENERAL	6.01	49
49.01 NON PATIENT PSYCH	A	-5857	ADULTS & PEDIATRICS	25	9 49.01
49.02 ACCELERATED DEPRECIATION 100100-5	A	-3009175	NEW CAP REL COSTS-MVBLE EQUIP	4	9 49.02
50 TOTAL		-35500203			50

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

WORKSHEET A-8-1

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

LINE NO.	COST CENTER	EXPENSE ITEMS	AMOUNT OF ALLOWABLE COST	AMOUNT (INCL IN WKST A, COL 5)	NET ADJUSTMENTS	WKST A-7 REF
1	2	3	4	5	6	7
1						1
2						2
3						3
4						4
5	TOTALS					5

B. INTERRELATIONSHIP OF RELATED ORGANIZATION(S) AND/OR HOME OFFICE:

THE SECRETARY, BY VIRTUE OF AUTHORITY GRANTED UNDER SECTION 1814(b)(1) OF THE SOCIAL SECURITY ACT, REQUIRES THAT YOU FURNISH THE INFORMATION REQUESTED UNDER PART B OF THIS WORKSHEET.

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

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

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

PROVIDER-BASED PHYSICIAN ADJUSTMENTS

WORKSHEET A-8-2

WKST A	COST CENTER/ PHYSICIAN IDENTIFIER		TOTAL REMUNERA- TION INCL FRINGES	PROFES- SIONAL COMPONENT	PROVIDER COMPONENT	RCE AMOUNT	PHYSICIAN/ PROVIDER COMPONENT HOURS	UNAD- JUSTED RCE LIMIT	PERCENT OF UNAD- JUSTED RCE LIMIT	
1	2		3	4	5	6	7	8	9	
1	26	INTENSIVE CARE UNIT	PEDIATRICIAN	150000		150000	140600	4025	272074	13604
2	26.01	NEONATOLOGY	PEDIATRICIAN	962320	180000	782320	140600	783	52928	2646
3	37	OPERATING ROOM	SURGEON	2800280		2800280	208000	18376	1837600	91880
4	40	ANESTHESIOLOGY	ANESTHESIOLOGIST	2755000		2755000	200300	15602	1502443	75122
5	41	RADIOLOGY-DIAGNOSTIC	RADIOLOGIST	549996		549996	225300	10008	1084040	54202
6	44	LABORATORY	PATHOLOGIST	2574685		2574685	215700	21667	2246910	112346
7	49	RESPIRATORY THERAPY	PEDIATRICIAN	145000		145000	140600	789	53333	2667
8	53	ELECTROCARDIOLOGY	PEDIATRICIAN	110000		110000	140600	2241	151483	7574
9	54	ELECTROENCEPHALOGRAPHY	PEDIATRICIAN	38200	23200	15000	140600	711	48061	2403
10	58.01	PSYCHIATRY	PSYCHIATRIST	1015500	256224	759276	154100	9690	717899	35895
11	60	CLINIC	PEDIATRICIAN	38000		38000	140600	4113	278023	13901
12	61	EMERGENCY	PEDIATRICIAN	1215000	1080000	135000	140600	18797	1270605	63530
13	65	AMBULANCE SERVICES	PEDIATRICIAN	50000		50000	140600	767	51846	2592
14	84	LIVER ACQUISITION	SURGEON	10200		10200	208000	323	32300	1615
15	85	HEART ACQUISITION	SURGEON	50000		50000	208000	471	47100	2355
101		TOTAL		12464181	1539424	10924757		108363	9646645	482332

PROVIDER-BASED PHYSICIAN ADJUSTMENTS

WORKSHEET A-8-2

WKST A	COST CENTER/ PHYSICIAN IDENTIFIER		COST OF MEMBERSHIP & CONTIN. EDUCATION	PROVIDER COMPONENT SHARE OF COLUMN 12	PHYSICIAN COST OF MALPRACTICE INSURANCE	PROVIDER COMPONENT SHARE OF COLUMN 14	ADJUSTED RCE LIMIT	RCE DIS- ALLOWANCE	ADJUST- MENT
LINE NO.			12	13	14	15	16	17	18
10	11								
1	26	INTENSIVE CARE UNIT					272074		
2	26.01	NEONATOLOGY					52928	729392	909392
3	37	OPERATING ROOM					1837600	962680	962680
4	40	ANESTHESIOLOGY					1502443	1252557	1252557
5	41	RADIOLOGY-DIAGNOSTIC					1084040		
6	44	LABORATORY					2246910	327775	327775
7	49	RESPIRATORY THERAPY					53333	91667	91667
8	53	ELECTROCARDIOLOGY					151483		
9	54	ELECTROENCEPHALOGRAPHY					48061		23200
10	58.01	PSYCHIATRY					717899	41377	297601
11	60	CLINIC					278023		
12	61	EMERGENCY					1270605		1080000
13	65	AMBULANCE SERVICES					51846		
14	84	LIVER ACQUISITION					32300		
15	85	HEART ACQUISITION					47100	2900	2900
101		TOTAL					9646645	3408348	4947772

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	NET EXP FOR COST ALLOCATION 0	NEW CAP BLDGS & FIXTURES 3	NEW CAP MOVABLE EQUIPMENT 4	EMPLOYEE BENEFITS 5	EMPLOYEE BENEFITS FTE BASED 5.01	SUBTOTAL 5A	ADMIN + GENERAL 6.01	ADMIN & GEN CMRC 6.03
GENERAL SERVICE COST CENTERS								
1 OLD CAP REL COSTS-BLDG & FIXT								1
2 OLD CAP REL COSTS-MVBLE EQUIP								2
3 NEW CAP REL COSTS-BLDG & FIXT	24562708	24562708						3
4 NEW CAP REL COSTS-MVBLE EQUIP	24819643		24819643					4
5 EMPLOYEE BENEFITS	10203534			10203534				5
5.01 EMPLOYEE BENEFITS FTE BASED	32964314	165605	988976	111926	34230821			5.01
6.01 ADMINISTRATION & GENERAL	68810606	2112356	10747628	1440718	4290349	87401657	87401657	6.01
6.02 ADMIN & GENERAL								6.02
6.03 ADMIN & GEN-CMRC	3298456	989502	823153	114427	212710	5438248	1157308	6.03
7 MAINTENANCE & REPAIRS								7
8 OPERATION OF PLANT	19250972	474348	1694280	276437	1089293	22785330	4848923	8
9 LAUNDRY & LINEN SERVICE	1479575	74931	1432			1555938	331118	9
10 HOUSEKEEPING	4735082	56847	10059	106589	827022	5735599	1220587	10
11 DIETARY	1165840	400822	66719	31014	125929	1790324	380997	11
12 CAFETERIA	2078361	59740	15911	48335	353005	2555352	543802	12
13 MAINTENANCE OF PERSONNEL								13
13.01 VOLUNTEERS	306548	46763	113	11299	54190	418913	89148	13.01
14 NURSING ADMINISTRATION	4879676	255258	704850	173265	343749	6356798	1352784	14
15 CENTRAL SERVICES & SUPPLY								15
16 PHARMACY								16
17 MEDICAL RECORDS & LIBRARY	2810129	405162	13564	76604	363805	3669264	780852	17
18 SOCIAL SERVICE	4899934	369547	7186	166144	274131	5716942	1216617	18
20 NONPHYSICIAN ANESTHETISTS								20
21 NURSING SCHOOL								21
22 I&R SERVICES-SALARY & FRINGES A	10579792		1157	478515	2426105	13485569	2869850	22
23 I&R SERVICES-OTHER PRGM COSTS A	938966	136160				1075126	228796	23
24 PARAMED ED PRGM-(SPECIFY)								24
INPATIENT ROUTINE SERV COST CENTERS								
25 ADULTS & PEDIATRICS	31125914	2226007	341931	1211661	3684138	38589651	8212225	25
26 INTENSIVE CARE UNIT	14685528	883169	207542	516864	1626370	17919473	3813425	26
26.01 NEONATOLOGY	11342762	612678	164103	433955	1469779	14023277	2984280	26.01
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM	32842128	2071891	1561940	569218	2262764	39307941	8365084	37
40 ANESTHESIOLOGY	3693539	134245	86540	34305	142128	4090757	870550	40
41 RADIOLOGY-DIAGNOSTIC	6776572	883425	2652422	185928	646228	11144575	2371666	41
44 LABORATORY	30867156	1933220	872244	543500	1925572	36141692	7691277	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO								46.30
49 RESPIRATORY THERAPY	8435890	206453	141370	207909	763768	9755390	2076035	49
50 PHYSICAL THERAPY	4345732	481284	15617	162037	496580	5501250	1170716	50
52 SPEECH PATHOLOGY	2800168	146202	33329	89963	277217	3346879	712246	52
53 ELECTROCARDIOLOGY	1835709	166030	355156	65813	208081	2630789	559856	53
53.01 CARDIAC CATH & ECHO	4610122	200921	1413278	87210	246361	6557892	1395578	53.01
54 ELECTROENCEPHALOGRAPHY	2014435	304105	148787	62419	215313	2745059	584173	54
55 MEDICAL SUPPLIES CHARGED TO PAT	1492512	117140	32588	21426	120915	1784581	379775	55
56 DRUGS CHARGED TO PATIENTS	24306559	247514	95541	311200	901557	25862371	5503745	56
56.01 OUTPATIENT PHARMACY								56.01
57 RENAL DIALYSIS	1351487	4723	4918	12806	32205	1406139	299239	57
58.01 PSYCHIATRY	4154550	663951	6253	139722	538524	5503000	1171088	58.01
OUTPATIENT SERVICE COST CENTERS								
60 CLINIC	12451274	1015585	154981	543216	1966166	16131222	3432869	60
61 EMERGENCY	8740096	533195	42794	307580	933473	10557138	2246654	61
62 OBSERVATION BEDS (NON-DISTINCT								62
63.50 RHC								63.50
63.60 FQHC								63.60
OTHER REIMBURSABLE COST CENTERS								
65 AMBULANCE SERVICES	2409274	11106	64254	93589	209817	2788040	593320	65
69.10 CMHC								69.10
69.20 OUTPATIENT PHYSICAL THERAPY								69.20
69.30 OUTPATIENT OCCUPATIONAL THERAPY								69.30
69.40 OUTPATIENT SPEECH PATHOLOGY								69.40
71 HOME HEALTH AGENCY								71
SPECIAL PURPOSE COST CENTERS								
83 KIDNEY ACQUISITION	874357	3787	916	6770	18610	904440	192473	83
84 LIVER ACQUISITION	1216878	3915	1149	6941	19960	1248843	265765	84
85 HEART ACQUISITION	1110386	2936	583	7841	19574	1141320	242883	85
85.01 PANCREAS ACQUISITION								85.01
85.02 INTESTINAL ACQUISITION	244631	1489	286	7764	21599	275769	58686	85.02
85.03 ISLET CELL ACQUISITION								85.03
95 SUBTOTALS	431511795	18402012	23473550	8664910	29106987	417342548	70214390	95
NONREIMBURSABLE COST CENTERS								
96 GIFT, FLOWER, COFFEE SHOP & CAN	17611	929123	381199		48019	1375952	292815	96
97 RESEARCH	37262000	2518538	569516	921392	529171	41800617	8895701	6595556
98.01 OFFSITE FACILITIES	10209699	1788592	251758	263970	989109	13503128	2873587	98.01
99.01 ENDOWMENTS & OTHER SERVICES	13277654			123856	2771493	16173003	3441761	99.01

PROVIDER NO. 14-3300 CHILDREN'S MEMORIAL HOSPITAL
 PERIOD FROM 09/01/2009 TO 08/31/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
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COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	NET EXP FOR COST ALLOCATION 0	NEW CAP BLDGS & FIXTURES 3	NEW CAP MOVABLE EQUIPMENT 4	EMPLOYEE BENEFITS 5	EMPLOYEE BENEFITS FTE BASED 5.01	SUBTOTAL 5A	ADMIN + GENERAL 6.01	ADMIN & GEN CMRC 6.03
99.02 NON-REIMBURSABLE CLINICS	5826883	924443	143620	229406	786042	7910394	1683403	99.02
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 TOTAL	498105642	24562708	24819643	10203534	34230821	498105642	87401657	6595556 103

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	OPERATION OF PLANT 8	LAUNDRY & LINEN SERVICE 9	HOUSE-KEEPING 10	DIETARY 11	CAFETERIA 12	VOLUNTEERS 13.01	NURSING ADMINIS-TRATION 14	MEDICAL RECORDS & LIBRARY 17	
GENERAL SERVICE COST CENTERS									
1 OLD CAP REL COSTS-BLDG & FIXT									1
2 OLD CAP REL COSTS-MVBLE EQUIP									2
3 NEW CAP REL COSTS-BLDG & FIXT									3
4 NEW CAP REL COSTS-MVBLE EQUIP									4
5 EMPLOYEE BENEFITS									5
5.01 EMPLOYEE BENEFITS FTE BASED									5.01
6.01 ADMINISTRATION & GENERAL									6.01
6.02 ADMIN & GENERAL									6.02
6.03 ADMIN & GEN-CMRC									6.03
7 MAINTENANCE & REPAIRS									7
8 OPERATION OF PLANT	27634253								8
9 LAUNDRY & LINEN SERVICE	99759	1986815							9
10 HOUSEKEEPING	75683		7031869						10
11 DIETARY	533634		11990	2716945					11
12 CAFETERIA	79535		85624		3264313				12
13 MAINTENANCE OF PERSONNEL									13
13.01 VOLUNTEERS	62257		12474		6978	589770			13.01
14 NURSING ADMINISTRATION	339838		104963		41167		8195550		14
15 CENTRAL SERVICES & SUPPLY									15
16 PHARMACY									16
17 MEDICAL RECORDS & LIBRARY	539412		152054		43466		6796	5191844	17
18 SOCIAL SERVICE	463276		84899		38145	183893	12165		18
20 NONPHYSICIAN ANESTHETISTS									20
21 NURSING SCHOOL									21
22 I&R SERVICES-SALARY & FRINGES A			507267		278137		7000		22
23 I&R SERVICES-OTHER PRGM COSTS A	181277								23
24 PARAMED ED PRGM-(SPECIFY)									24
INPATIENT ROUTINE SERV COST CENTERS									
25 ADULTS & PEDIATRICS	2965407	575168	815776	2194333	434789	119834	2391139	1518095	25
26 INTENSIVE CARE UNIT	1175808	240431	364640	90691	200446	8282	1143375	439749	26
26.01 NEONATOLOGY	815690	71126	322722	262886	182709	69253	1025803	454286	26.01
ANCILLARY SERVICE COST CENTERS									
37 OPERATING ROOM	2758412	324184	756984		279117	18432	960560	194175	37
40 ANESTHESIOLOGY	178728		29251		16535		40165		40
41 RADIOLOGY-DIAGNOSTIC	1176147	131092	169508		87866		20456		41
44 LABORATORY	2573793	17795	601400	18899	222057	5784	111524		44
46.30 BLOOD CLOTTING FACTORS ADMIN CO									46.30
49 RESPIRATORY THERAPY	274861		162352		90293		19777		49
50 PHYSICAL THERAPY	640757	150575	243625		57095	19531			50
52 SPEECH PATHOLOGY	194646	5466	51442		30082	1119	136		52
53 ELECTROCARDIOLOGY	221045	58036	23787		25321		89912		53
53.01 CARDIAC CATH & ECHO	267497	22526	44480		29440		21340		53.01
54 ELECTROENCEPHALOGRAPHY	404871	29930	64593		27492		24194		54
55 MEDICAL SUPPLIES CHARGED TO PAT	155955	40932	24657		14341				55
56 DRUGS CHARGED TO PATIENTS	327658	5291	173182		108041	859	43835		56
56.01 OUTPATIENT PHARMACY									56.01
57 RENAL DIALYSIS	6288		6575	11848	4376		22631		57
58.01 PSYCHIATRY	883952		358790		65112	20610	66534		58.01
OUTPATIENT SERVICE COST CENTERS									
60 CLINIC	1350626	36795	313150	108068	216479	83070	813425	1314056	60
61 EMERGENCY	709869	138462	222449	30220	108823	18812	490135	412752	61
62 OBSERVATION BEDS (NON-DISTINCT									62
63.50 RHC									63.50
63.60 FQHC									63.60
OTHER REIMBURSABLE COST CENTERS									
65 AMBULANCE SERVICES	14785		42740		22416		92223		65
69.10 CMHC									69.10
69.20 OUTPATIENT PHYSICAL THERAPY									69.20
69.30 OUTPATIENT OCCUPATIONAL THERAPY									69.30
69.40 OUTPATIENT SPEECH PATHOLOGY									69.40
71 HOME HEALTH AGENCY									71
SPECIAL PURPOSE COST CENTERS									
83 KIDNEY ACQUISITION	8611		5318		1902		7272		83
84 LIVER ACQUISITION	5665		5560		2894		5981		84
85 HEART ACQUISITION	15182		4158		3582		8019		85
85.01 PANCREAS ACQUISITION									85.01
85.02 INTESTINAL ACQUISITION	2096		2079		863		1359		85.02
85.03 ISLET CELL ACQUISITION									85.03
95 SUBTOTALS	19503020	1847809	5768489	2716945	2639964	549479	7425756	4333113	95
NONREIMBURSABLE COST CENTERS									
96 GIFT, FLOWER, COFFEE SHOP & CAN	1236989		53570			18322			96
97 RESEARCH	3353056		252376		66500	17413		302165	97
98.01 OFFSITE FACILITIES	2295589	139006	585155		116618	4556	243504		98.01
99.01 ENDOWMENTS & OTHER SERVICES					346737		105068		99.01

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COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	OPERATION OF PLANT 8	LAUNDRY & LINEN SERVICE 9	HOUSE- KEEPING 10	DIETARY 11	CAFETERIA 12	VOLUNTEERS 13.01	NURSING ADMINIS- TRATION 14	MEDICAL RECORDS & LIBRARY 17	
99.02 NON-REIMBURSABLE CLINICS	1245599		372279		94494		421222	556566	99.02
101 CROSS FOOT ADJUSTMENTS									101
102 NEGATIVE COST CENTER									102
103 TOTAL	27634253	1986815	7031869	2716945	3264313	589770	8195550	5191844	103

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	SOCIAL SERVICE	I&R SALARY & FRINGES	I&R PROGRAM COSTS	SUBTOTAL	I&R COST & POST STEP-DOWN ADJS	TOTAL	
	18	22	23	25	26	27	
GENERAL SERVICE COST CENTERS							
1 OLD CAP REL COSTS-BLDG & FIXT							1
2 OLD CAP REL COSTS-MVBLE EQUIP							2
3 NEW CAP REL COSTS-BLDG & FIXT							3
4 NEW CAP REL COSTS-MVBLE EQUIP							4
5 EMPLOYEE BENEFITS							5
5.01 EMPLOYEE BENEFITS FTE BASED							5.01
6.01 ADMINISTRATION & GENERAL							6.01
6.02 ADMIN & GENERAL							6.02
6.03 ADMIN & GEN-CMRC							6.03
7 MAINTENANCE & REPAIRS							7
8 OPERATION OF PLANT							8
9 LAUNDRY & LINEN SERVICE							9
10 HOUSEKEEPING							10
11 DIETARY							11
12 CAFETERIA							12
13 MAINTENANCE OF PERSONNEL							13
13.01 VOLUNTEERS							13.01
14 NURSING ADMINISTRATION							14
15 CENTRAL SERVICES & SUPPLY							15
16 PHARMACY							16
17 MEDICAL RECORDS & LIBRARY							17
18 SOCIAL SERVICE	7715937						18
20 NONPHYSICIAN ANESTHETISTS							20
21 NURSING SCHOOL							21
22 I&R SERVICES-SALARY & FRINGES A		17147823					22
23 I&R SERVICES-OTHER PRGM COSTS A			1485199				23
24 PARAMED ED PRGM-(SPECIFY)							24
INPATIENT ROUTINE SERV COST CENTERS							
25 ADULTS & PEDIATRICS	2924339	3597436	300817	64639009	-3898253	60740756	25
26 INTENSIVE CARE UNIT	285490	1273234	103878	27058922	-1377112	25681810	26
26.01 NEONATOLOGY	285490	506311	55645	21059478	-561956	20497522	26.01
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM		1977666	171656	55114211	-2149322	52964889	37
40 ANESTHESIOLOGY		1455733	134659	6816378	-1590392	5225986	40
41 RADIOLOGY-DIAGNOSTIC		744909	62459	15908678	-807368	15101310	41
44 LABORATORY		1452182	122168	48958571	-1574350	47384221	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO							46.30
49 RESPIRATORY THERAPY		195991	16676	12591375	-212667	12378708	49
50 PHYSICAL THERAPY				7783549		7783549	50
52 SPEECH PATHOLOGY				4342016		4342016	52
53 ELECTROCARDIOLOGY		308189	28390	3945325	-336579	3608746	53
53.01 CARDIAC CATH & ECHO		197412	18469	8554634	-215881	8338753	53.01
54 ELECTROENCEPHALOGRAPHY		413996	30243	4324551	-444239	3880312	54
55 MEDICAL SUPPLIES CHARGED TO PAT				2400241		2400241	55
56 DRUGS CHARGED TO PATIENTS				32024982		32024982	56
56.01 OUTPATIENT PHARMACY							56.01
57 RENAL DIALYSIS		193151	17094	1967341	-210245	1757096	57
58.01 PSYCHIATRY		566671	51282	8687039	-617953	8069086	58.01
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC	2430520	764082	102683	27097045	-866765	26230280	60
61 EMERGENCY	547832	1817891	165321	17466358	-1983212	15483146	61
62 OBSERVATION BEDS (NON-DISTINCT							62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES				3553524		3553524	65
69.10 CMHC							69.10
69.20 OUTPATIENT PHYSICAL THERAPY							69.20
69.30 OUTPATIENT OCCUPATIONAL THERAPY							69.30
69.40 OUTPATIENT SPEECH PATHOLOGY							69.40
71 HOME HEALTH AGENCY							71
SPECIAL PURPOSE COST CENTERS							
83 KIDNEY ACQUISITION				1120016		1120016	83
84 LIVER ACQUISITION				1534708		1534708	84
85 HEART ACQUISITION				1415144		1415144	85
85.01 PANCREAS ACQUISITION							85.01
85.02 INTESTINAL ACQUISITION				340852		340852	85.02
85.03 ISLET CELL ACQUISITION							85.03
95 SUBTOTALS	6473671	15464854	1381440	378703947	-16846294	361857653	95
NONREIMBURSABLE COST CENTERS							
96 GIFT, FLOWER, COFFEE SHOP & CAN				2977648		2977648	96
97 RESEARCH				61283384		61283384	97
98.01 OFFSITE FACILITIES				19761143		19761143	98.01
99.01 ENDOWMENTS & OTHER SERVICES				20066569		20066569	99.01

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COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	SOCIAL SERVICE	I&R SALARY & FRINGES	I&R PROGRAM COSTS	SUBTOTAL	I&R COST & POST STEP-DOWN ADJS	TOTAL	
	18	22	23	25	26	27	
99.02 NON-REIMBURSABLE CLINICS	1242266	1682969	103759	15312951	-1786728	13526223	99.02
101 CROSS FOOT ADJUSTMENTS							101
102 NEGATIVE COST CENTER							102
103 TOTAL	7715937	17147823	1485199	498105642	-18633022	479472620	103

ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B
 PART III

COST CENTER DESCRIPTION	DIR ASSGND CAP-REL COSTS 0	NEW CAP BLDGS & FIXTURES 3	NEW CAP MOVABLE EQUIPMENT 4	CAP REL COST TO BE ALLOC 4A	EMPLOYEE BENEFITS FTE BASED 5.01	ADMIN + GENERAL 6.01	ADMIN & GEN CMRC 6.03	OPERATION OF PLANT 8
GENERAL SERVICE COST CENTERS								
1 OLD CAP REL COSTS-BLDG & FIXT								1
2 OLD CAP REL COSTS-MVBLE EQUIP								2
3 NEW CAP REL COSTS-BLDG & FIXT								3
4 NEW CAP REL COSTS-MVBLE EQUIP								4
5 EMPLOYEE BENEFITS								5
5.01 EMPLOYEE BENEFITS FTE BASED		165605	988976	1154581	1154581			5.01
6.01 ADMINISTRATION & GENERAL		2112356	10747628	12859984	144712	13004696		6.01
6.02 ADMIN & GENERAL								6.02
6.03 ADMIN & GEN-CMRC		989502	823153	1812655	7175	172197	1992027	6.03
7 MAINTENANCE & REPAIRS								7
8 OPERATION OF PLANT		474348	1694280	2168628	36741	721475	2926844	8
9 LAUNDRY & LINEN SERVICE		74931	1432	76363		49267	10566	9
10 HOUSEKEEPING		56847	10059	66906	27895	181612	8016	10
11 DIETARY		400822	66719	467541	4247	56689	56519	11
12 CAFETERIA		59740	15911	75651	11907	80913	8424	12
13 MAINTENANCE OF PERSONNEL								13
13.01 VOLUNTEERS		46763	113	46876	1828	13264	6594	13.01
14 NURSING ADMINISTRATION		255258	704850	960108	11594	201282	35993	14
15 CENTRAL SERVICES & SUPPLY								15
16 PHARMACY								16
17 MEDICAL RECORDS & LIBRARY		405162	13564	418726	12271	116184	57131	17
18 SOCIAL SERVICE		369547	7186	376733	9246	181021	49067	18
20 NONPHYSICIAN ANESTHETISTS								20
21 NURSING SCHOOL								21
22 I&R SERVICES-SALARY & FRINGES A			1157	1157	81831	427007		22
23 I&R SERVICES-OTHER PRGM COSTS A		136160		136160		34043	19200	23
24 PARAMED ED PRGM-(SPECIFY)								24
INPATIENT ROUTINE SERV COST CENTERS								
25 ADULTS & PEDIATRICS		2226007	341931	2567938	124263	1221903	314077	25
26 INTENSIVE CARE UNIT		883169	207542	1090711	54856	567402	124534	26
26.01 NEONATOLOGY		612678	164103	776781	49575	444033	86393	26.01
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM		2071891	1561940	3633831	76321	1244647	292153	37
40 ANESTHESIOLOGY		134245	86540	220785	4794	129530	18930	40
41 RADIOLOGY-DIAGNOSTIC		883425	2652422	3535847	21797	352882	124570	41
44 LABORATORY		1933220	872244	2805464	64948	1144391	272600	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO								46.30
49 RESPIRATORY THERAPY		206453	141370	347823	25761	308895	29112	49
50 PHYSICAL THERAPY		481284	15617	496901	16749	174192	67865	50
52 SPEECH PATHOLOGY		146202	33329	179531	9350	105976	20616	52
53 ELECTROCARDIOLOGY		166030	355156	521186	7018	83301	23412	53
53.01 CARDIAC CATH & ECHO		200921	1413278	1614199	8310	207649	28332	53.01
54 ELECTROENCEPHALOGRAPHY		304105	148787	452892	7262	86920	42881	54
55 MEDICAL SUPPLIES CHARGED TO PAT		117140	32588	149728	4078	56507	16518	55
56 DRUGS CHARGED TO PATIENTS		247514	95541	343055	30409	818906	34703	56
56.01 OUTPATIENT PHARMACY								56.01
57 RENAL DIALYSIS		4723	4918	9641	1086	44524	666	57
58.01 PSYCHIATRY		663951	6253	670204	18164	174247	93623	58.01
OUTPATIENT SERVICE COST CENTERS								
60 CLINIC		1015585	154981	1170566	66317	510779	143050	60
61 EMERGENCY		533195	42794	575989	31485	334281	75185	61
62 OBSERVATION BEDS (NON-DISTINCT								62
63.50 RHC								63.50
63.60 FQHC								63.60
OTHER REIMBURSABLE COST CENTERS								
65 AMBULANCE SERVICES		11106	64254	75360	7077	88280	1566	65
69.10 CMHC								69.10
69.20 OUTPATIENT PHYSICAL THERAPY								69.20
69.30 OUTPATIENT OCCUPATIONAL THERAPY								69.30
69.40 OUTPATIENT SPEECH PATHOLOGY								69.40
71 HOME HEALTH AGENCY								71
SPECIAL PURPOSE COST CENTERS								
83 KIDNEY ACQUISITION		3787	916	4703	628	28638	912	83
84 LIVER ACQUISITION		3915	1149	5064	673	39543	600	84
85 HEART ACQUISITION		2936	583	3519	660	36139	1608	85
85.01 PANCREAS ACQUISITION								85.01
85.02 INTESTINAL ACQUISITION		1489	286	1775	729	8732	222	85.02
85.03 ISLET CELL ACQUISITION								85.03
95 SUBTOTALS		18402012	23473550	41875562	981757	10447251	2065638	95
NONREIMBURSABLE COST CENTERS								
96 GIFT, FLOWER, COFFEE SHOP & CAN		929123	381199	1310322	1620	43568	131014	96
97 RESEARCH		2518538	569516	3088054	17849	1323737	355132	97
98.01 OFFSITE FACILITIES		1788592	251758	2040350	33362	427563	243134	98.01
99.01 ENDOWMENTS & OTHER SERVICES					93480	512102		99.01

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ALLOCATION OF NEW CAPITAL RELATED COSTS

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 PART III

COST CENTER DESCRIPTION	DIR ASSGND CAP-REL COSTS 0	NEW CAP BLDGS & FIXTURES 3	NEW CAP MOVABLE EQUIPMENT 4	CAP REL COST TO BE ALLOC 4A	EMPLOYEE BENEFITS FTE BASED 5.01	ADMIN + GENERAL 6.01	ADMIN & GEN CMRC 6.03	OPERATION OF PLANT 8	
99.02 NON-REIMBURSABLE CLINICS		924443	143620	1068063	26513	250475		131926	99.02
101 CROSS FOOT ADJUSTMENTS								101	
102 NEGATIVE COST CENTER								102	
103 TOTAL		24562708	24819643	49382351	1154581	13004696	1992027	2926844	103

ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B
 PART III

COST CENTER DESCRIPTION	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	CAFETERIA	VOLUNTEERS	NURSING ADMINIS-TRATION	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
	9	10	11	12	13.01	14	17	18	
GENERAL SERVICE COST CENTERS									
1									1
2									2
3									3
4									4
5									5
5.01									5.01
6.01									6.01
6.02									6.02
6.03									6.03
7									7
8									8
9	136196								9
10		284429							10
11		485	585481						11
12		3463		180358					12
13									13
13.01		505		386	69453				13.01
14		4246		2275		1215498			14
15									15
16									16
17		6150		2402		1008	613872		17
18		3434		2108	21656	1804		645069	18
20									20
21									21
22		20518		15367		1038			22
23									23
24									24
INPATIENT ROUTINE SERV COST CENTERS									
25	39426	32997	472862	24019	14112	354635	179496	244480	25
26	16482	14749	19543	11075	975	169576	51995	23868	26
26.01	4876	13054	56650	10095	8155	152139	53714	23868	26.01
ANCILLARY SERVICE COST CENTERS									
37	22223	30619		15422	2171	142463	22959		37
40		1183		914		5957			40
41	8986	6856		4855		3034			41
44	1220	24326	4073	12269	681	16540			44
46.30									46.30
49		6567		4989		2933			49
50	10322	9854		3155	2300				50
52	375	2081		1662	132	20			52
53	3978	962		1399		13335			53
53.01	1544	1799		1627		3165			53.01
54	2052	2613		1519		3588			54
55	2806	997		792					55
56	363	7005		5969	101	6501			56
56.01									56.01
57		266	2553	242		3356			57
58.01		14513		3598	2427	9868			58.01
OUTPATIENT SERVICE COST CENTERS									
60	2522	12666	23288	11961	9783	120641	155371	203197	60
61	9492	8998	6512	6013	2215	72693	48803	45800	61
62									62
63.50									63.50
63.60									63.60
OTHER REIMBURSABLE COST CENTERS									
65		1729		1238		13678			65
69.10									69.10
69.20									69.20
69.30									69.30
69.40									69.40
71									71
SPECIAL PURPOSE COST CENTERS									
83		215		105		1078			83
84		225		160		887			84
85		168		198		1189			85
85.01									85.01
85.02		84		48		202			85.02
85.03									85.03
95	126667	233327	585481	145862	64708	1101328	512338	541213	95
NONREIMBURSABLE COST CENTERS									
96		2167			2158				96
97		10208		3674	2051		35727		97
98.01	9529	23669		6443	536	36115			98.01
99.01				19158		15583			99.01

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 PART III

COST CENTER DESCRIPTION	LAUNDRY & LINEN SERVICE 9	HOUSE- KEEPING 10	DIETARY 11	CAFETERIA 12	VOLUNTEERS 13.01	NURSING ADMINIS- TRATION 14	MEDICAL RECORDS & LIBRARY 17	SOCIAL SERVICE 18	
99.02 NON-REIMBURSABLE CLINICS		15058		5221		62472	65807	103856	99.02
101 CROSS FOOT ADJUSTMENTS									101
102 NEGATIVE COST CENTER									102
103 TOTAL	136196	284429	585481	180358	69453	1215498	613872	645069	103

ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B
 PART III

COST CENTER DESCRIPTION	I&R SALARY & FRINGES 22	I&R PROGRAM COSTS 23	SUBTOTAL 25	I&R COST & POST STEP- DOWN ADJS 26	TOTAL 27	
GENERAL SERVICE COST CENTERS						
1						1
2						2
3						3
4						4
5						5
5.01						5.01
6.01						6.01
6.02						6.02
6.03						6.03
7						7
8						8
9						9
10						10
11						11
12						12
13						13
13.01						13.01
14						14
15						15
16						16
17						17
18						18
20						20
21						21
22	546918					22
23		189403				23
24						24
INPATIENT ROUTINE SERV COST CENTERS						
25			5590208		5590208	25
26			2145766		2145766	26
26.01			1679333		1679333	26.01
ANCILLARY SERVICE COST CENTERS						
37			5482809		5482809	37
40			382093		382093	40
41			4058827		4058827	41
44			4346512		4346512	44
46.30						46.30
49			726080		726080	49
50			781338		781338	50
52			319743		319743	52
53			654591		654591	53
53.01			1866625		1866625	53.01
54			599727		599727	54
55			231426		231426	55
56			1247012		1247012	56
56.01						56.01
57			62334		62334	57
58.01			986644		986644	58.01
OUTPATIENT SERVICE COST CENTERS						
60			2430141		2430141	60
61			1217466		1217466	61
62						62
63.50						63.50
63.60						63.60
OTHER REIMBURSABLE COST CENTERS						
65			188928		188928	65
69.10						69.10
69.20						69.20
69.30						69.30
69.40						69.40
71						71
SPECIAL PURPOSE COST CENTERS						
83			36279		36279	83
84			47152		47152	84
85			43481		43481	85
85.01						85.01
85.02			11792		11792	85.02
85.03						85.03
95			35136307		35136307	95
NONREIMBURSABLE COST CENTERS						
96			1490849		1490849	96
97			6828459		6828459	97
98.01			2820701		2820701	98.01
99.01			640323		640323	99.01

PROVIDER NO. 14-3300 CHILDREN'S MEMORIAL HOSPITAL
PERIOD FROM 09/01/2009 TO 08/31/2010

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

VERSION: 2010.09
01/28/2011 14:38

ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B
PART III

COST CENTER DESCRIPTION	I&R SALARY & FRINGES 22	I&R PROGRAM COSTS 23	SUBTOTAL 25	I&R COST & POST STEP- DOWN ADJS 26	TOTAL 27	
99.02 NON-REIMBURSABLE CLINICS			1729391		1729391	99.02
101 CROSS FOOT ADJUSTMENTS	546918	189403	736321		736321	101
102 NEGATIVE COST CENTER						102
103 TOTAL	546918	189403	49382351		49382351	103

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	NEW CAP BLDGS & FIXTURES SQUARE FEET	NEW CAP MOVABLE EQUIPMENT DOLLAR VALUE	EMPLOYEE BENEFITS GROSS SALARIES	EMPLOYEE BENEFITS FTE BASED FTES	RECON- CILIATION	ADMIN + GENERAL ACCUM COST	
	3	4	5	5.01	6A.01	6.01	
GENERAL SERVICE COST CENTERS							
1 OLD CAP REL COSTS-BLDG & FIXT							1
2 OLD CAP REL COSTS-MVBLE EQUIP							2
3 NEW CAP REL COSTS-BLDG & FIXT	577266						3
4 NEW CAP REL COSTS-MVBLE EQUIP		25780768					4
5 EMPLOYEE BENEFITS			225893790				5
5.01 EMPLOYEE BENEFITS FTE BASED	3892	1027274	2477883	355006			5.01
6.01 ADMINISTRATION & GENERAL	49644	11163819	31897431	44495	-87401657	410703985	6.01
6.02 ADMIN & GENERAL							6.02
6.03 ADMIN & GEN-CMRC	23255	855029	2533253	2206		5438248	6.03
7 MAINTENANCE & REPAIRS							7
8 OPERATION OF PLANT	11148	1759890	6119934	11297		22785330	8
9 LAUNDRY & LINEN SERVICE	1761	1487				1555938	9
10 HOUSEKEEPING	1336	10449	2359740	8577		5735599	10
11 DIETARY	9420	69303	686602	1306		1790324	11
12 CAFETERIA	1404	16527	1070062	3661		2555352	12
13 MAINTENANCE OF PERSONNEL							13
13.01 VOLUNTEERS	1099	117	250153	562		418913	13.01
14 NURSING ADMINISTRATION	5999	732145	3835832	3565		6356798	14
15 CENTRAL SERVICES & SUPPLY							15
16 PHARMACY							16
17 MEDICAL RECORDS & LIBRARY	9522	14089	1695907	3773		3669264	17
18 SOCIAL SERVICE	8685	7464	3678188	2843		5716942	18
20 NONPHYSICIAN ANESTHETISTS							20
21 NURSING SCHOOL							21
22 I&R SERVICES-SALARY & FRINGES		1202	10593648	25161		13485569	22
23 I&R SERVICES-OTHER PRGM COSTS	3200					1075126	23
24 PARAMED ED PRGM-(SPECIFY)							24
INPATIENT ROUTINE SERV COST CENTERS							
25 ADULTS & PEDIATRICS	52315	355172	26824464	38208		38589651	25
26 INTENSIVE CARE UNIT	20756	215579	11442644	16867		17919473	26
26.01 NEONATOLOGY	14399	170458	9607154	15243		14023277	26.01
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM	48693	1622426	12601684	23467		39307941	37
40 ANESTHESIOLOGY	3155	89891	759470	1474		4090757	40
41 RADIOLOGY-DIAGNOSTIC	20762	2755136	4116194	6702		11144575	41
44 LABORATORY	45434	906021	12032323	19970		36141692	44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
49 RESPIRATORY THERAPY	4852	146845	4602818	7921		9755390	49
50 PHYSICAL THERAPY	11311	16222	3587262	5150		5501250	50
52 SPEECH PATHOLOGY	3436	34620	1991657	2875		3346879	52
53 ELECTROCARDIOLOGY	3902	368909	1457005	2158		2630789	53
53.01 CARDIAC CATH & ECHO	4722	1468007	1930717	2555		6557892	53.01
54 ELECTROENCEPHALOGRAPHY	7147	154549	1381862	2233		2745059	54
55 MEDICAL SUPPLIES CHARGED TO P	2753	33850	474349	1254		1784581	55
56 DRUGS CHARGED TO PATIENTS	5817	99241	6889535	9350		25862371	56
56.01 OUTPATIENT PHARMACY							56.01
57 RENAL DIALYSIS	111	5108	283503	334		1406139	57
58.01 PSYCHIATRY	15604	6495	3093240	5585		5503000	58.01
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC	23868	160983	12026030	20391		16131222	60
61 EMERGENCY	12531	44451	6809382	9681		10557138	61
62 OBSERVATION BEDS (NON-DISTINC							62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES	261	66742	2071926	2176		2788040	65
69.10 CMHC							69.10
69.20 OUTPATIENT PHYSICAL THERAPY							69.20
69.30 OUTPATIENT OCCUPATIONAL THERA							69.30
69.40 OUTPATIENT SPEECH PATHOLOGY							69.40
71 HOME HEALTH AGENCY							71
SPECIAL PURPOSE COST CENTERS							
83 KIDNEY ACQUISITION	89	951	149870	193		904440	83
84 LIVER ACQUISITION	92	1194	153664	207		1248843	84
85 HEART ACQUISITION	69	606	173580	203		1141320	85
85.01 PANCREAS ACQUISITION							85.01
85.02 INTESTINAL ACQUISITION	35	297	171883	224		275769	85.02
85.03 ISLET CELL ACQUISITION							85.03
95 SUBTOTALS	432479	24382548	191830849	301867	-87401657	329940891	95
NONREIMBURSABLE COST CENTERS							
96 GIFT, FLOWER, COFFEE SHOP & C	21836	395961		498		1375952	96
97 RESEARCH	59190	591570	20398307	5488		41800617	97

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	ADMIN & GEN CMRC DIRECT COST	OPERATION OF PLANT SQUARE FEET	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY	HOUSE-KEEPING HOURS OF SERVICE	DIETARY MEALS SERVED	CAFETERIA FTES	VOLUNTEERS HOURS OF SERVICE
	6.03	8	9	10	11	12	13.01
GENERAL SERVICE COST CENTERS							
1 OLD CAP REL COSTS-BLDG & FIXT							1
2 OLD CAP REL COSTS-MVBLE EQUIP							2
3 NEW CAP REL COSTS-BLDG & FIXT							3
4 NEW CAP REL COSTS-MVBLE EQUIP							4
5 EMPLOYEE BENEFITS							5
5.01 EMPLOYEE BENEFITS FTE BASED							5.01
6.01 ADMINISTRATION & GENERAL							6.01
6.02 ADMIN & GENERAL							6.02
6.03 ADMIN & GEN-CMRC	100						6.03
7 MAINTENANCE & REPAIRS							7
8 OPERATION OF PLANT		487815					8
9 LAUNDRY & LINEN SERVICE		1761	1665839				9
10 HOUSEKEEPING		1336		145443			10
11 DIETARY		9420		248	92871		11
12 CAFETERIA		1404		1771		279748	12
13 MAINTENANCE OF PERSONNEL							13
13.01 VOLUNTEERS		1099		258		598	59034
14 NURSING ADMINISTRATION		5999		2171		3528	14
15 CENTRAL SERVICES & SUPPLY							15
16 PHARMACY							16
17 MEDICAL RECORDS & LIBRARY		9522		3145		3725	17
18 SOCIAL SERVICE		8178		1756		3269	18407
20 NONPHYSICIAN ANESTHETISTS							20
21 NURSING SCHOOL							21
22 I&R SERVICES-SALARY & FRINGES				10492		23836	22
23 I&R SERVICES-OTHER PRGM COSTS		3200					23
24 PARAMED ED PRGM-(SPECIFY)							24
INPATIENT ROUTINE SERV COST CENTERS							
25 ADULTS & PEDIATRICS		52347	482248	16873	75007	37261	11995
26 INTENSIVE CARE UNIT		20756	201589	7542	3100	17178	829
26.01 NEONATOLOGY		14399	59635	6675	8986	15658	6932
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM		48693	271811	15657		23920	1845
40 ANESTHESIOLOGY		3155		605		1417	
41 RADIOLOGY-DIAGNOSTIC		20762	109914	3506		7530	
44 LABORATORY		45434	14920	12439	646	19030	579
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
49 RESPIRATORY THERAPY		4852		3358		7738	49
50 PHYSICAL THERAPY		11311	126249	5039		4893	1955
52 SPEECH PATHOLOGY		3436	4583	1064		2578	112
53 ELECTROCARDIOLOGY		3902	48660	492		2170	
53.01 CARDIAC CATH & ECHO		4722	18887	920		2523	
54 ELECTROENCEPHALOGRAPHY		7147	25095	1336		2356	
55 MEDICAL SUPPLIES CHARGED TO P		2753	34319	510		1229	
56 DRUGS CHARGED TO PATIENTS		5784	4436	3582		9259	86
56.01 OUTPATIENT PHARMACY							56.01
57 RENAL DIALYSIS		111		136	405	375	
58.01 PSYCHIATRY		15604		7421		5580	2063
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC		23842	30851	6477	3694	18552	8315
61 EMERGENCY		12531	116093	4601	1033	9326	1883
62 OBSERVATION BEDS (NON-DISTINC							62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES		261		884		1921	
69.10 CMHC							69.10
69.20 OUTPATIENT PHYSICAL THERAPY							69.20
69.30 OUTPATIENT OCCUPATIONAL THERA							69.30
69.40 OUTPATIENT SPEECH PATHOLOGY							69.40
71 HOME HEALTH AGENCY							71
SPECIAL PURPOSE COST CENTERS							
83 KIDNEY ACQUISITION		152		110		163	
84 LIVER ACQUISITION		100		115		248	
85 HEART ACQUISITION		268		86		307	
85.01 PANCREAS ACQUISITION							85.01
85.02 INTESTINAL ACQUISITION		37		43		74	
85.03 ISLET CELL ACQUISITION							85.03
95 SUBTOTALS		344278	1549290	119312	92871	226242	55001
NONREIMBURSABLE COST CENTERS							
96 GIFT, FLOWER, COFFEE SHOP & C		21836		1108			1834
97 RESEARCH	100	59190		5220		5699	1743

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	ADMIN & GEN CMRC DIRECT COST	OPERATION OF PLANT SQUARE FEET	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY	HOUSE- KEEPING HOURS OF SERVICE	DIETARY MEALS SERVED	CAFETERIA FTES	VOLUNTEERS HOURS OF SERVICE	
	6.03	8	9	10	11	12	13.01	
98.01 OFFSITE FACILITIES		40523	116549	12103		9994	456	98.01
99.01 ENDOWMENTS & OTHER SERVICES						29715		99.01
99.02 NON-REIMBURSABLE CLINICS		21988		7700		8098		99.02
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 COST TO BE ALLOC PER B PT I	6595556	27634253	1986815	7031869	2716945	3264313	589770	103
104 UNIT COST MULT-WS B PT I	65955.560000		1.192681		29.255042		9.990345	104
104 UNIT COST MULT-WS B PT I		56.649043		48.347937		11.668763		104
105 COST TO BE ALLOC PER B PT II								105
106 UNIT COST MULT-WS B PT II								106
106 UNIT COST MULT-WS B PT II								106
107 COST TO BE ALLOC PER B PT III	1992027	2926844	136196	284429	585481	180358	69453	107
108 UNIT COST MULT-WS B PT III	19920.270000		.081758		6.304239		1.176492	108
108 UNIT COST MULT-WS B PT III		5.999906		1.955605		.644716		108

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	NURSING	MEDICAL	SOCIAL	I&R	I&R	
	ADMINIS- TRATION DIRECT NRSING HRS	RECORDS & LIBRARY TIME SPENT	SERVICE TIME SPENT	SALARY & FRINGES ASSIGNED TIME	PROGRAM COSTS ASSIGNED TIME	
	14	17	18	22	23	
GENERAL SERVICE COST CENTERS						
1 OLD CAP REL COSTS-BLDG & FIXT						1
2 OLD CAP REL COSTS-MVBLE EQUIP						2
3 NEW CAP REL COSTS-BLDG & FIXT						3
4 NEW CAP REL COSTS-MVBLE EQUIP						4
5 EMPLOYEE BENEFITS						5
5.01 EMPLOYEE BENEFITS FTE BASED						5.01
6.01 ADMINISTRATION & GENERAL						6.01
6.02 ADMIN & GENERAL						6.02
6.03 ADMIN & GEN-CMRC						6.03
7 MAINTENANCE & REPAIRS						7
8 OPERATION OF PLANT						8
9 LAUNDRY & LINEN SERVICE						9
10 HOUSEKEEPING						10
11 DIETARY						11
12 CAFETERIA						12
13 MAINTENANCE OF PERSONNEL						13
13.01 VOLUNTEERS						13.01
14 NURSING ADMINISTRATION	120592					14
15 CENTRAL SERVICES & SUPPLY						15
16 PHARMACY						16
17 MEDICAL RECORDS & LIBRARY	100	10000				17
18 SOCIAL SERVICE	179		1000			18
20 NONPHYSICIAN ANESTHETISTS						20
21 NURSING SCHOOL						21
22 I&R SERVICES-SALARY & FRINGES	103			24148		22
23 I&R SERVICES-OTHER PRGM COSTS					24849	23
24 PARAMED ED PRGM-(SPECIFY)						24
INPATIENT ROUTINE SERV COST CENTERS						
25 ADULTS & PEDIATRICS	35184	2924	379	5066	5033	25
26 INTENSIVE CARE UNIT	16824	847	37	1793	1738	26
26.01 NEONATOLOGY	15094	875	37	713	931	26.01
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	14134	374		2785	2872	37
40 ANESTHESIOLOGY	591			2050	2253	40
41 RADIOLOGY-DIAGNOSTIC	301			1049	1045	41
44 LABORATORY	1641			2045	2044	44
46.30 BLOOD CLOTTING FACTORS ADMIN						46.30
49 RESPIRATORY THERAPY	291			276	279	49
50 PHYSICAL THERAPY						50
52 SPEECH PATHOLOGY	2					52
53 ELECTROCARDIOLOGY	1323			434	475	53
53.01 CARDIAC CATH & ECHO	314			278	309	53.01
54 ELECTROENCEPHALOGRAPHY	356			583	506	54
55 MEDICAL SUPPLIES CHARGED TO P						55
56 DRUGS CHARGED TO PATIENTS	645					56
56.01 OUTPATIENT PHARMACY						56.01
57 RENAL DIALYSIS	333			272	286	57
58.01 PSYCHIATRY	979			798	858	58.01
OUTPATIENT SERVICE COST CENTERS						
60 CLINIC	11969	2531	315	1076	1718	60
61 EMERGENCY	7212	795	71	2560	2766	61
62 OBSERVATION BEDS (NON-DISTINC						62
63.50 RHC						63.50
63.60 FQHC						63.60
OTHER REIMBURSABLE COST CENTERS						
65 AMBULANCE SERVICES	1357					65
69.10 CMHC						69.10
69.20 OUTPATIENT PHYSICAL THERAPY						69.20
69.30 OUTPATIENT OCCUPATIONAL THERA						69.30
69.40 OUTPATIENT SPEECH PATHOLOGY						69.40
71 HOME HEALTH AGENCY						71
SPECIAL PURPOSE COST CENTERS						
83 KIDNEY ACQUISITION	107					83
84 LIVER ACQUISITION	88					84
85 HEART ACQUISITION	118					85
85.01 PANCREAS ACQUISITION						85.01
85.02 INTESTINAL ACQUISITION	20					85.02
85.03 ISLET CELL ACQUISITION						85.03
95 SUBTOTALS	109265	8346	839	21778	23113	95
NONREIMBURSABLE COST CENTERS						
96 GIFT, FLOWER, COFFEE SHOP & C						96
97 RESEARCH		582				97

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	NURSING ADMINIS- TRATION DIRECT NRSING HRS 14	MEDICAL RECORDS & LIBRARY TIME SPENT 17	SOCIAL SERVICE TIME SPENT 18	I&R SALARY & FRINGES ASSIGNED TIME 22	I&R PROGRAM COSTS ASSIGNED TIME 23	
98.01 OFFSITE FACILITIES	3583					98.01
99.01 ENDOWMENTS & OTHER SERVICES	1546					99.01
99.02 NON-REIMBURSABLE CLINICS	6198	1072	161	2370	1736	99.02
101 CROSS FOOT ADJUSTMENTS						101
102 NEGATIVE COST CENTER						102
103 COST TO BE ALLOC PER B PT I	8195550	5191844	7715937	17147823	1485199	103
104 UNIT COST MULT-WS B PT I	67.960976		7715.937000		59.768965	
104 UNIT COST MULT-WS B PT I		519.184400		710.113591		104
105 COST TO BE ALLOC PER B PT II						104
106 UNIT COST MULT-WS B PT II						105
106 UNIT COST MULT-WS B PT II						106
107 COST TO BE ALLOC PER B PT III	1215498	613872	645069	546918	189403	106
108 UNIT COST MULT-WS B PT III	10.079425		645.069000		7.622158	107
108 UNIT COST MULT-WS B PT III		61.387200		22.648584		108

COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C
 PART I

COST CENTER DESCRIPTION	TOTAL COST (FROM WKST B, PART I, COL 27) 1	THERAPY LIMIT ADJUSTMENT 2	TOTAL COSTS 3	RCE DISALLOWANCE 4	TOTAL COSTS 5
INPATIENT ROUTINE SERV COST CENTERS					
25 ADULTS & PEDIATRICS	60740756		60740756		25
26 INTENSIVE CARE UNIT	25681810		25681810		26
26.01 NEONATOLOGY	20497522		20497522		26.01
ANCILLARY SERVICE COST CENTERS					
37 OPERATING ROOM	52964889		52964889		37
40 ANESTHESIOLOGY	5225986		5225986		40
41 RADIOLOGY-DIAGNOSTIC	15101310		15101310		41
44 LABORATORY	47384221		47384221		44
46.30 BLOOD CLOTTING FACTORS ADMI					46.30
49 RESPIRATORY THERAPY	12378708		12378708		49
50 PHYSICAL THERAPY	7783549		7783549		50
52 SPEECH PATHOLOGY	4342016		4342016		52
53 ELECTROCARDIOLOGY	3608746		3608746		53
53.01 CARDIAC CATH & ECHO	8338753		8338753		53.01
54 ELECTROENCEPHALOGRAPHY	3880312		3880312		54
55 MEDICAL SUPPLIES CHARGED TO	2400241		2400241		55
56 DRUGS CHARGED TO PATIENTS	32024982		32024982		56
56.01 OUTPATIENT PHARMACY					56.01
57 RENAL DIALYSIS	1757096		1757096		57
58.01 PSYCHIATRY	8069086		8069086		58.01
OUTPATIENT SERVICE COST CENTERS					
60 CLINIC	26230280		26230280		60
61 EMERGENCY	15483146		15483146		61
62 OBSERVATION BEDS (NON-DISTI	4790948		4790948		62
63.50 RHC				4790948	63.50
63.60 FQHC					63.60
OTHER REIMBURSABLE COST CENTERS					
65 AMBULANCE SERVICES	3553524		3553524		65
101 SUBTOTAL	362237881		362237881		101
102 LESS OBSERVATION BEDS	4790948		4790948		102
103 TOTAL	357446933		357446933		103

COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C
 PART I (CONT)

COST CENTER DESCRIPTION	----- CHARGES -----			COST OR OTHER RATIO 9	TEFRA INPATIENT RATIO 10	PPS INPATIENT RATIO 11
	INPATIENT 6	OUTPATIENT 7	TOTAL 8			
INPATIENT ROUTINE SERV COST CENTERS						
25 ADULTS & PEDIATRICS	141706780		141706780			25
26 INTENSIVE CARE UNIT	83448377		83448377			26
26.01 NEONATOLOGY	80321452		80321452			26.01
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	65308928	79278579	144587507	.366317	.366317	37
40 ANESTHESIOLOGY	8042940	11727146	19770086	.264338	.264338	40
41 RADIOLOGY-DIAGNOSTIC	25657029	63195263	88852292	.169960	.169960	41
44 LABORATORY	64998370	74849540	139847910	.338827	.338827	44
46.30 BLOOD CLOTTING FACTORS ADMI						46.30
49 RESPIRATORY THERAPY	69015621	1228950	70244571	.176223	.176223	49
50 PHYSICAL THERAPY	2065597	9662480	11728077	.663668	.663668	50
52 SPEECH PATHOLOGY	1229400	8504544	9733944	.446070	.446070	52
53 ELECTROCARDIOLOGY	1340619	2889591	4230210	.853089	.853089	53
53.01 CARDIAC CATH & ECHO	18783389	25344903	44128292	.188966	.188966	53.01
54 ELECTROENCEPHALOGRAPHY	655655	5158999	5814654	.667333	.667333	54
55 MEDICAL SUPPLIES CHARGED TO	998644	21910	1020554	2.351900	2.351900	55
56 DRUGS CHARGED TO PATIENTS	135594218	25131732	160725950	.199252	.199252	56
56.01 OUTPATIENT PHARMACY						56.01
57 RENAL DIALYSIS	1884774	4147852	6032626	.291266	.291266	57
58.01 PSYCHIATRY	242078	5974705	6216783	1.297952	1.297952	58.01
OUTPATIENT SERVICE COST CENTERS						
60 CLINIC	364070	10030095	10394165	2.523558	2.523558	60
61 EMERGENCY	7516830	31957188	39474018	.392236	.392236	61
62 OBSERVATION BEDS (NON-DISTI		19361674	19361674	.247445	.247445	.247445
63.50 RHC						63.50
63.60 FQHC						63.60
OTHER REIMBURSABLE COST CENTERS						
65 AMBULANCE SERVICES	4452541	358877	4811418	.738561	.738561	65
101 SUBTOTAL	713627312	378824028	1092451340			101
102 LESS OBSERVATION BEDS						102
103 TOTAL	713627312	378824028	1092451340			103

APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS

WORKSHEET D
 PART I

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

COST CENTER DESCRIPTION	----- OLD CAPITAL -----			----- NEW CAPITAL -----			
	CAPITAL RELATED COST	SWING-BED ADJUSTMENT	REDUCED CAPITAL RELATED COST	CAPITAL RELATED COST	SWING-BED ADJUSTMENT	REDUCED CAPITAL RELATED COST	
	1	2	3	4	5	6	
INPAT ROUTINE SERV COST CTRS							
25 ADULTS & PEDIATRICS				5590208		5590208	25
26 INTENSIVE CARE UNIT				2145766		2145766	26
26.01 NEONATOLOGY				1679333		1679333	26.01
27 CORONARY CARE UNIT							27
28 BURN INTENSIVE CARE UNIT							28
29 SURGICAL INTENSIVE CARE UNIT							29
30 OTHER SPECIAL CARE (SPECIFY)							30
31 SUBPROVIDER I							31
33 NURSERY							33
101 TOTAL				9415307		9415307	101

COST CENTER DESCRIPTION	----- OLD CAPITAL -----			----- NEW CAPITAL -----			
	TOTAL PATIENT DAYS	INPATIENT PROGRAM DAYS	PER DIEM	INPATIENT PROGRAM CAPITAL COST	PER DIEM	INPATIENT PROGRAM CAPITAL COST	
	7	8	9	10	11	12	
INPAT ROUTINE SERV COST CTRS							
25 ADULTS & PEDIATRICS	45122	314			123.89	38901	25
26 INTENSIVE CARE UNIT	12889	42			166.48	6992	26
26.01 NEONATOLOGY	15226				110.29		26.01
27 CORONARY CARE UNIT							27
28 BURN INTENSIVE CARE UNIT							28
29 SURGICAL INTENSIVE CARE UNIT							29
30 OTHER SPECIAL CARE (SPECIFY)							30
31 SUBPROVIDER I							31
33 NURSERY							33
101 TOTAL	73237	356				45893	101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D
 PART II

CHECK [] TITLE V [XX] HOSPITAL (14-3300) [] SUB III [] PPS
 APPLICABLE [XX] TITLE XVIII-PT A [] SUB I [] SUB IV [XX] TEFRA
 BOXES [] TITLE XIX [] SUB II

COST CENTER DESCRIPTION	OLD CAPITAL	NEW CAPITAL	TOTAL CHARGES	INPATIENT PROGRAM CHARGES	--- OLD CAPITAL ---		--- NEW CAPITAL ---	
	RELATED COST	RELATED COST			RATIO OF COST TO CHARGES	CAPITAL COSTS	RATIO OF COST TO CHARGES	CAPITAL COSTS
	1	2	3	4	5	6	7	8
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM		5482809	144587507	658404			.037920	24967 37
40 ANESTHESIOLOGY		382093	19770086	86938			.019327	1680 40
41 RADIOLOGY-DIAGNOSTIC		4058827	88852292	220620			.045681	10078 41
44 LABORATORY		4346512	139847910	534684			.031080	16618 44
46.30 BLOOD CLOTTING FACTORS ADMIN								46.30
49 RESPIRATORY THERAPY		726080	70244571	36578			.010336	378 49
50 PHYSICAL THERAPY		781338	11728077	11467			.066621	764 50
52 SPEECH PATHOLOGY		319743	9733944	4450			.032848	146 52
53 ELECTROCARDIOLOGY		654591	4230210	5813			.154742	900 53
53.01 CARDIAC CATH & ECHO		1866625	44128292	115388			.042300	4881 53.01
54 ELECTROENCEPHALOGRAPHY		599727	5814654	1863			.103141	192 54
55 MEDICAL SUPPLIES CHARGED TO P		231426	1020554	3975			.226765	901 55
56 DRUGS CHARGED TO PATIENTS		1247012	160725950	752481			.007759	5839 56
56.01 OUTPATIENT PHARMACY								56.01
57 RENAL DIALYSIS		62334	6032626	109120			.010333	1128 57
58.01 PSYCHIATRY		986644	6216783	1534			.158707	243 58.01
OUTPATIENT SERVICE COST CENTERS								
60 CLINIC		2430141	10394165	152			.233799	36 60
61 EMERGENCY		1217466	39474018	39071			.030842	1205 61
62 OBSERVATION BEDS (NON-DISTINC		440930	19361674				.022773	62
63.50 RHC								63.50
63.60 FQHC								63.60
OTHER REIMBURSABLE COST CENTERS								
65 AMBULANCE SERVICES								65
101 TOTAL		25834298	782163313	2582538				69956 101

PROVIDER NO. 14-3300 CHILDREN'S MEMORIAL HOSPITAL
 PERIOD FROM 09/01/2009 TO 08/31/2010

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

VERSION: 2010.09
 01/28/2011 14:38

APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART III

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

COST CENTER	DESCRIPTION	NONPHYSICIAN ANESTHETIST COST 1	MEDICAL EDUCATION COST 2	SWING-BED ADJUSTMENT AMOUNT 3	TOTAL COSTS 4	TOTAL PATIENT DAYS 5	PER DIEM 6	INPATIENT PROGRAM DAYS 7	INPATIENT PROGRAM PASS THRU COSTS 8
	INPAT ROUTINE SERV COST CTRS								
25	ADULTS & PEDIATRICS					45122		314	25
26	INTENSIVE CARE UNIT					12889		42	26
26.01	NEONATOLOGY					15226			26.01
27	CORONARY CARE UNIT								27
28	BURN INTENSIVE CARE UNIT								28
29	SURGICAL INTENSIVE CARE UNIT								29
30	OTHER SPECIAL CARE (SPECIFY)								30
31	SUBPROVIDER I								31
33	NURSERY								33
34	SKILLED NURSING FACILITY								34
35	NURSING FACILITY								35
101	TOTAL					73237		356	101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK [] TITLE V [XX] HOSPITAL (14-3300) [] SUB IV [] PPS
 APPLICABLE [XX] TITLE XVIII-PT A [] SUB I [] SNF [] TEFRA
 BOXES [] TITLE XIX [] SUB II [] NF
 [] SUB III [] ICF/MR

COST CENTER DESCRIPTION	OUTPATIENT	TOTAL	RATIO OF	OUTPATIENT	INPATIENT	INPATIENT	OUTPATIENT
	PASS THROUGH		COST TO	RATIO OF COST	PROGRAM	PROGRAM	
	COSTS	CHARGES	CHARGES	TO CHARGES	CHARGES	PASS THROUGH	PROGRAM
	3.01	4	5	5.01	6	7	8
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM		144587507			658404		28525 37
40 ANESTHESIOLOGY		19770086			86938		5406 40
41 RADIOLOGY-DIAGNOSTIC		88852292			220620		47615 41
44 LABORATORY		139847910			534684		77493 44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
49 RESPIRATORY THERAPY		70244571			36578		4518 49
50 PHYSICAL THERAPY		11728077			11467		188 50
52 SPEECH PATHOLOGY		9733944			4450		2022 52
53 ELECTROCARDIOLOGY		4230210			5813		5838 53
53.01 CARDIAC CATH & ECHO		44128292			115388		48702 53.01
54 ELECTROENCEPHALOGRAPHY		5814654			1863		1094 54
55 MEDICAL SUPPLIES CHARGED TO P		1020554			3975		55
56 DRUGS CHARGED TO PATIENTS		160725950			752481		24203 56
56.01 OUTPATIENT PHARMACY							56.01
57 RENAL DIALYSIS		6032626			109120		829 57
58.01 PSYCHIATRY		6216783			1534		959 58.01
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC		10394165			152		11837 60
61 EMERGENCY		39474018			39071		6878 61
62 OBSERVATION BEDS (NON-DISTINC		19361674					22022 62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES							65
101 TOTAL		782163313			2582538		288129 101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK [] TITLE V [XX] HOSPITAL (14-3300) [] SUB IV [] PPS
 APPLICABLE [XX] TITLE XVIII-PT A [] SUB I [] SNF [] TEFRA
 BOXES [] TITLE XIX [] SUB II [] NF
 [] SUB III [] ICF/MR

COST CENTER DESCRIPTION	OUTPATIENT PROGRAM CHARGES 8.01	OUTPATIENT PROGRAM CHARGES 8.02	OUTPATIENT PROGRAM PASS THROUGH COSTS 9	OUTPATIENT PROGRAM PASS THROUGH COSTS 9.01	OUTPATIENT PROGRAM PASS THROUGH COSTS 9.02
ANCILLARY SERVICE COST CENTERS					
37 OPERATING ROOM	57050				37
40 ANESTHESIOLOGY	10812				40
41 RADIOLOGY-DIAGNOSTIC	95230				41
44 LABORATORY	154985				44
46.30 BLOOD CLOTTING FACTORS ADMIN					46.30
49 RESPIRATORY THERAPY	9035				49
50 PHYSICAL THERAPY	377				50
52 SPEECH PATHOLOGY	4043				52
53 ELECTROCARDIOLOGY	11677				53
53.01 CARDIAC CATH & ECHO	97405				53.01
54 ELECTROENCEPHALOGRAPHY	2187				54
55 MEDICAL SUPPLIES CHARGED TO P					55
56 DRUGS CHARGED TO PATIENTS	48405				56
56.01 OUTPATIENT PHARMACY					56.01
57 RENAL DIALYSIS	1658				57
58.01 PSYCHIATRY	1919				58.01
OUTPATIENT SERVICE COST CENTERS					
60 CLINIC	23675				60
61 EMERGENCY	13757				61
62 OBSERVATION BEDS (NON-DISTINC					62
63.50 RHC					63.50
63.60 FQHC					63.60
OTHER REIMBURSABLE COST CENTERS					
65 AMBULANCE SERVICES					65
101 TOTAL	532215				101

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D
 PARTS V & VI

CHECK [] TITLE V - O/P [XX] HOSPITAL (14-3300) [] SNF
 APPLICABLE [XX] TITLE XVIII-PT B [] SUB I [] NF
 BOXES [] TITLE XIX - O/P [] SUB II [] S/B-SNF
 [] SUB III [] S/B-NF
 [] SUB IV [] ICF/MR

COST CENTER DESCRIPTION	COST TO CHARGE RATIO FROM WORKSHEET C,			PROGRAM CHARGES			
	PART II COL. 8 1	PART I COL. 9 1.01	PART II COL. 9 1.02	OUTPATIENT AMBULATORY SURGICAL CENTER 2	OUTPATIENT RADIOLOGY 3	OTHER OUTPATIENT DIAGNOSTIC 4	
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM	.366317	.366317	.366317				37
40 ANESTHESIOLOGY	.264338	.264338	.264338				40
41 RADIOLOGY-DIAGNOSTIC	.169960	.169960	.169960				41
44 LABORATORY	.338827	.338827	.338827				44
46.30 BLOOD CLOTTING FACTORS ADMIN CO							46.30
49 RESPIRATORY THERAPY	.176223	.176223	.176223				49
50 PHYSICAL THERAPY	.663668	.663668	.663668				50
52 SPEECH PATHOLOGY	.446070	.446070	.446070				52
53 ELECTROCARDIOLOGY	.853089	.853089	.853089				53
53.01 CARDIAC CATH & ECHO	.188966	.188966	.188966				53.01
54 ELECTROENCEPHALOGRAPHY	.667333	.667333	.667333				54
55 MEDICAL SUPPLIES CHARGED TO PAT	2.351900	2.351900	2.351900				55
56 DRUGS CHARGED TO PATIENTS	.199252	.199252	.199252				56
56.01 OUTPATIENT PHARMACY							56.01
57 RENAL DIALYSIS	.291266	.291266	.291266				57
58.01 PSYCHIATRY	1.297952	1.297952	1.297952				58.01
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC	2.523558	2.523558	2.523558				60
61 EMERGENCY	.392236	.392236	.392236				61
62 OBSERVATION BEDS (NON-DISTINCT	.247445	.247445	.247445				62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES	.738561	.738561	.738561				65
65.01 AMBULANCE CHARGES (S-2 LINE 56.	.738561	.738561	.738561				65.01
65.02 AMBULANCE CHARGES (S-2 LINE 56.	.738561	.738561	.738561				65.02
65.03 AMBULANCE CHARGES (S-2 LINE 56.	.738561	.738561	.738561				65.03
101 SUBTOTAL							101
102 CRNA CHARGES							102
103 LESS PBP CLINIC LAB SERV-PGM ONLY CHRGS							103
104 NET CHARGES							104

PART VI - VACCINE COST APPORTIONMENT

1 DRUGS CHARGED TO PATIENTS - RATIO OF COST TO CHARGES	1	.199252	1
2 PROGRAM VACCINE CHARGES	2		2
2.01 PROGRAM VACCINE CHARGES	2.01		2.01
3 PROGRAM COSTS	3		3
3.01 PROGRAM COSTS	3.01		3.01

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D
 PARTS V & VI

CHECK [] TITLE V - O/P [XX] HOSPITAL (14-3300) [] SNF
 APPLICABLE [XX] TITLE XVIII-PT B [] SUB I [] NF
 BOXES [] TITLE XIX - O/P [] SUB II [] S/B-SNF
 [] SUB III [] S/B-NF
 [] SUB IV [] ICF/MR

COST CENTER DESCRIPTION	PROGRAM CHARGES					PROGRAM COST		
	ALL OTHER (1) (SEE INSTRU.)	PPS SER-VICES (SEE INSTRU.)	ALL OTHER (SEE INSTRU.)	PPS SER-VICES (SEE INSTRU.)	PPS SER-VICES (SEE INSTRU.)	OUTPATIENT AMBULATORY SURGICAL CENTER	OUTPATIENT RADIOLOGY	OTHER OUTPATIENT DIAGNOSTIC
	5	5.01	5.02	5.03	5.04	6	7	8
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM		28525		57050				37
40 ANESTHESIOLOGY		5406		10812				40
41 RADIOLOGY-DIAGNOSTIC		47615	909	95230				41
44 LABORATORY		77493		154985				44
46.30 BLOOD CLOTTING FACTORS ADMIN C								46.30
49 RESPIRATORY THERAPY		4518		9035				49
50 PHYSICAL THERAPY		188		377				50
52 SPEECH PATHOLOGY		2022		4043				52
53 ELECTROCARDIOLOGY		5838		11677				53
53.01 CARDIAC CATH & ECHO		48702		97405				53.01
54 ELECTROENCEPHALOGRAPHY		1094		2187				54
55 MEDICAL SUPPLIES CHARGED TO PA								55
56 DRUGS CHARGED TO PATIENTS		24203		48405				56
56.01 OUTPATIENT PHARMACY								56.01
57 RENAL DIALYSIS		829		1658				57
58.01 PSYCHIATRY		959		1919				58.01
OUTPATIENT SERVICE COST CENTERS								
60 CLINIC		11837		23675				60
61 EMERGENCY		6878		13757				61
62 OBSERVATION BEDS (NON-DISTINCT		22022						62
63.50 RHC								63.50
63.60 FQHC								63.60
OTHER REIMBURSABLE COST CENTERS								
65 AMBULANCE SERVICES								65
65.01 AMBULANCE CHARGES (S-2 LINE 56								65.01
65.02 AMBULANCE CHARGES (S-2 LINE 56								65.02
65.03 AMBULANCE CHARGES (S-2 LINE 56								65.03
101 SUBTOTAL		288129	909	532215				101
102 CRNA CHARGES								102
103 PBP CLINIC LAB								103
104 NET CHARGES		288129	909	532215				104

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D
 PARTS V & VI

CHECK [] TITLE V - O/P [XX] HOSPITAL (14-3300) [] SNF
 APPLICABLE [XX] TITLE XVIII-PT B [] SUB I [] NF
 BOXES [] TITLE XIX - O/P [] SUB II [] S/B-SNF
 [] SUB III [] S/B-NF
 [] SUB IV [] ICF/MR

COST CENTER DESCRIPTION	PROGRAM COST					HOSPITAL	HOSPITAL
	ALL OTHER (COLS 1x5)	PPS SERVICES (COLUMNS 1.01x5.01)	ALL OTHER (COLUMNS 1.01x5.02)	PPS SERVICES (COLUMNS 1.01x5.03)	PPS SERVICES (COLUMNS 1.01x5.04)	I/P PART B CHARGES (SEE INSTRU.)	I/P PART B COST (COLUMNS 1.02x10)
	9	9.01	9.02	9.03	9.04	10	11
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM		10449		20898			37
40 ANESTHESIOLOGY		1429		2858			40
41 RADIOLOGY-DIAGNOSTIC		8093	154	16185			41
44 LABORATORY		26257		52513			44
46.30 BLOOD CLOTTING FACTORS ADMIN CO							46.30
49 RESPIRATORY THERAPY		796		1592			49
50 PHYSICAL THERAPY		125		250			50
52 SPEECH PATHOLOGY		902		1803			52
53 ELECTROCARDIOLOGY		4980		9962			53
53.01 CARDIAC CATH & ECHO		9203		18406			53.01
54 ELECTROENCEPHALOGRAPHY		730		1459			54
55 MEDICAL SUPPLIES CHARGED TO PAT							55
56 DRUGS CHARGED TO PATIENTS		4822		9645			56
56.01 OUTPATIENT PHARMACY							56.01
57 RENAL DIALYSIS		241		483			57
58.01 PSYCHIATRY		1245		2491			58.01
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC		29871		59745			60
61 EMERGENCY		2698		5396			61
62 OBSERVATION BEDS (NON-DISTINCT		5449					62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES							65
65.01 AMBULANCE CHARGES (S-2 LINE 56.							65.01
65.02 AMBULANCE CHARGES (S-2 LINE 56.							65.02
65.03 AMBULANCE CHARGES (S-2 LINE 56.							65.03
101 SUBTOTAL		107290	154	203686			101
102 CRNA CHARGES							102
103 LESS PBP CLINIC LAB SERV-PGM ONLY CHRGS							103
104 NET CHARGES		107290	154	203686			104

APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS

WORKSHEET D
 PART I

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

COST CENTER DESCRIPTION	----- OLD CAPITAL -----			----- NEW CAPITAL -----			
	CAPITAL RELATED COST	SWING-BED ADJUSTMENT	REDUCED CAPITAL RELATED COST	CAPITAL RELATED COST	SWING-BED ADJUSTMENT	REDUCED CAPITAL RELATED COST	
	1	2	3	4	5	6	
INPAT ROUTINE SERV COST CTRS							
25 ADULTS & PEDIATRICS				5590208		5590208	25
26 INTENSIVE CARE UNIT				2145766		2145766	26
26.01 NEONATOLOGY				1679333		1679333	26.01
27 CORONARY CARE UNIT							27
28 BURN INTENSIVE CARE UNIT							28
29 SURGICAL INTENSIVE CARE UNIT							29
30 OTHER SPECIAL CARE (SPECIFY)							30
31 SUBPROVIDER I							31
33 NURSERY							33
101 TOTAL				9415307		9415307	101

COST CENTER DESCRIPTION	----- OLD CAPITAL -----			----- NEW CAPITAL -----			
	TOTAL PATIENT DAYS	INPATIENT PROGRAM DAYS	PER DIEM	INPATIENT PROGRAM CAPITAL COST	PER DIEM	INPATIENT PROGRAM CAPITAL COST	
	7	8	9	10	11	12	
INPAT ROUTINE SERV COST CTRS							
25 ADULTS & PEDIATRICS	45122	22139			123.89	2742801	25
26 INTENSIVE CARE UNIT	12889	7256			166.48	1207979	26
26.01 NEONATOLOGY	15226	6765			110.29	746112	26.01
27 CORONARY CARE UNIT							27
28 BURN INTENSIVE CARE UNIT							28
29 SURGICAL INTENSIVE CARE UNIT							29
30 OTHER SPECIAL CARE (SPECIFY)							30
31 SUBPROVIDER I							31
33 NURSERY							33
101 TOTAL	73237	36160				4696892	101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D
 PART II

CHECK [] TITLE V [XX] HOSPITAL (14-3300) [] SUB III [] PPS
 APPLICABLE [] TITLE XVIII-PT A [] SUB I [] SUB IV [] TEFRA
 BOXES [XX] TITLE XIX [] SUB II [XX] OTHER

COST CENTER DESCRIPTION	OLD	NEW	TOTAL	INPATIENT	OLD CAPITAL		NEW CAPITAL	
	CAPITAL	CAPITAL			RATIO OF	CAPITAL	RATIO OF	CAPITAL
	RELATED	RELATED	CHARGES	PROGRAM	COST TO	COSTS	COST TO	COSTS
	COST	COST		CHARGES	CHARGES		CHARGES	
	1	2	3	4	5	6	7	8
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM		5482809	144587507	25528992			.037920	968059 37
40 ANESTHESIOLOGY		382093	19770086	3391266			.019327	65543 40
41 RADIOLOGY-DIAGNOSTIC		4058827	88852292	11858401			.045681	541704 41
44 LABORATORY		4346512	139847910	30273365			.031080	940896 44
46.30 BLOOD CLOTTING FACTORS ADMIN								46.30
49 RESPIRATORY THERAPY		726080	70244571	33819473			.010336	349558 49
50 PHYSICAL THERAPY		781338	11728077	1026330			.066621	68375 50
52 SPEECH PATHOLOGY		319743	9733944	586082			.032848	19252 52
53 ELECTROCARDIOLOGY		654591	4230210	527913			.154742	81690 53
53.01 CARDIAC CATH & ECHO		1866625	44128292	8106589			.042300	342909 53.01
54 ELECTROENCEPHALOGRAPHY		599727	5814654	368421			.103141	37999 54
55 MEDICAL SUPPLIES CHARGED TO P		231426	1020554	505548			.226765	114641 55
56 DRUGS CHARGED TO PATIENTS		1247012	160725950	65419170			.007759	507587 56
56.01 OUTPATIENT PHARMACY								56.01
57 RENAL DIALYSIS		62334	6032626	715985			.010333	7398 57
58.01 PSYCHIATRY		986644	6216783	108018			.158707	17143 58.01
OUTPATIENT SERVICE COST CENTERS								
60 CLINIC		2430141	10394165	159331			.233799	37251 60
61 EMERGENCY		1217466	39474018	4108172			.030842	126704 61
62 OBSERVATION BEDS (NON-DISTINC		440930	19361674				.022773	62
63.50 RHC								63.50
63.60 FQHC								63.60
OTHER REIMBURSABLE COST CENTERS								
65 AMBULANCE SERVICES								65
101 TOTAL		25834298	782163313	186503056				4226709 101

PROVIDER NO. 14-3300 CHILDREN'S MEMORIAL HOSPITAL
 PERIOD FROM 09/01/2009 TO 08/31/2010

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

VERSION: 2010.09
 01/28/2011 14:38

APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART III

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

COST CENTER	DESCRIPTION	NONPHYSICIAN ANESTHETIST COST 1	MEDICAL EDUCATION COST 2	SWING-BED ADJUSTMENT AMOUNT 3	TOTAL COSTS 4	TOTAL PATIENT DAYS 5	PER DIEM 6	INPATIENT PROGRAM DAYS 7	INPATIENT PROGRAM PASS THRU COSTS 8
	INPAT ROUTINE SERV COST CTRS								
25	ADULTS & PEDIATRICS					45122		22139	25
26	INTENSIVE CARE UNIT					12889		7256	26
26.01	NEONATOLOGY					15226		6765	26.01
27	CORONARY CARE UNIT								27
28	BURN INTENSIVE CARE UNIT								28
29	SURGICAL INTENSIVE CARE UNIT								29
30	OTHER SPECIAL CARE (SPECIFY)								30
31	SUBPROVIDER I								31
33	NURSERY								33
34	SKILLED NURSING FACILITY								34
35	NURSING FACILITY								35
101	TOTAL					73237		36160	101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK	[]	TITLE V	[XX]	HOSPITAL (14-3300)	[]	SUB IV	[]	PPS
APPLICABLE	[]	TITLE XVIII-PT A	[]	SUB I	[]	SNF	[]	TEFRA
BOXES	[XX]	TITLE XIX	[]	SUB II	[]	NF	[]	OTHER
			[]	SUB III	[]	ICF/MR		

COST CENTER DESCRIPTION	OUTPATIENT			N/A	N/A	N/A	TOTAL COSTS
	NONPHYSICIAN ANESTHETIST COST	NONPHYSICIAN ANESTHETIST COST	MEDICAL EDUCATION COST				
	1	1.01	2	2.01	2.02	2.03	3
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM							37
40 ANESTHESIOLOGY							40
41 RADIOLOGY-DIAGNOSTIC							41
44 LABORATORY							44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
49 RESPIRATORY THERAPY							49
50 PHYSICAL THERAPY							50
52 SPEECH PATHOLOGY							52
53 ELECTROCARDIOLOGY							53
53.01 CARDIAC CATH & ECHO							53.01
54 ELECTROENCEPHALOGRAPHY							54
55 MEDICAL SUPPLIES CHARGED TO P							55
56 DRUGS CHARGED TO PATIENTS							56
56.01 OUTPATIENT PHARMACY							56.01
57 RENAL DIALYSIS							57
58.01 PSYCHIATRY							58.01
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC							60
61 EMERGENCY							61
62 OBSERVATION BEDS (NON-DISTINC							62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES							65
101 TOTAL							101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK [] TITLE V [XX] HOSPITAL (14-3300) [] SUB IV [] PPS
 APPLICABLE [] TITLE XVIII-PT A [] SUB I [] SNF [] TEFRA
 BOXES [XX] TITLE XIX [] SUB II [] NF [] OTHER
 [] SUB III [] ICF/MR

COST CENTER DESCRIPTION	OUTPATIENT	TOTAL	RATIO OF	OUTPATIENT	INPATIENT	INPATIENT	OUTPATIENT
	PASS THROUGH		COST TO	RATIO OF COST	PROGRAM	PROGRAM	PROGRAM
	COSTS	CHARGES	CHARGES	TO CHARGES	CHARGES	PASS THROUGH	PROGRAM
	3.01	4	5	5.01	6	7	8
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM		144587507			25528992		37
40 ANESTHESIOLOGY		19770086			3391266		40
41 RADIOLOGY-DIAGNOSTIC		88852292			11858401		41
44 LABORATORY		139847910			30273365		44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
49 RESPIRATORY THERAPY		70244571			33819473		49
50 PHYSICAL THERAPY		11728077			1026330		50
52 SPEECH PATHOLOGY		9733944			586082		52
53 ELECTROCARDIOLOGY		4230210			527913		53
53.01 CARDIAC CATH & ECHO		44128292			8106589		53.01
54 ELECTROENCEPHALOGRAPHY		5814654			368421		54
55 MEDICAL SUPPLIES CHARGED TO P		1020554			505548		55
56 DRUGS CHARGED TO PATIENTS		160725950			65419170		56
56.01 OUTPATIENT PHARMACY							56.01
57 RENAL DIALYSIS		6032626			715985		57
58.01 PSYCHIATRY		6216783			108018		58.01
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC		10394165			159331		60
61 EMERGENCY		39474018			4108172		61
62 OBSERVATION BEDS (NON-DISTINC		19361674					62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES							65
101 TOTAL		782163313			186503056		101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK	<input type="checkbox"/>	TITLE V	<input checked="" type="checkbox"/>	HOSPITAL (14-3300)	<input type="checkbox"/>	SUB IV	<input type="checkbox"/>	PPS
APPLICABLE	<input type="checkbox"/>	TITLE XVIII-PT A	<input type="checkbox"/>	SUB I	<input type="checkbox"/>	SNF	<input type="checkbox"/>	TEFRA
BOXES	<input checked="" type="checkbox"/>	TITLE XIX	<input type="checkbox"/>	SUB II	<input type="checkbox"/>	NF	<input type="checkbox"/>	OTHER
			<input type="checkbox"/>	SUB III	<input type="checkbox"/>	ICF/MR		

COST CENTER DESCRIPTION	OUTPATIENT PROGRAM CHARGES 8.01	OUTPATIENT PROGRAM CHARGES 8.02	OUTPATIENT PROGRAM PASS THROUGH COSTS 9	OUTPATIENT PROGRAM PASS THROUGH COSTS 9.01	OUTPATIENT PROGRAM PASS THROUGH COSTS 9.02
ANCILLARY SERVICE COST CENTERS					
37 OPERATING ROOM					37
40 ANESTHESIOLOGY					40
41 RADIOLOGY-DIAGNOSTIC					41
44 LABORATORY					44
46.30 BLOOD CLOTTING FACTORS ADMIN					46.30
49 RESPIRATORY THERAPY					49
50 PHYSICAL THERAPY					50
52 SPEECH PATHOLOGY					52
53 ELECTROCARDIOLOGY					53
53.01 CARDIAC CATH & ECHO					53.01
54 ELECTROENCEPHALOGRAPHY					54
55 MEDICAL SUPPLIES CHARGED TO P					55
56 DRUGS CHARGED TO PATIENTS					56
56.01 OUTPATIENT PHARMACY					56.01
57 RENAL DIALYSIS					57
58.01 PSYCHIATRY					58.01
OUTPATIENT SERVICE COST CENTERS					
60 CLINIC					60
61 EMERGENCY					61
62 OBSERVATION BEDS (NON-DISTINC					62
63.50 RHC					63.50
63.60 FQHC					63.60
OTHER REIMBURSABLE COST CENTERS					
65 AMBULANCE SERVICES					65
101 TOTAL					101

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PART I

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

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (TEFRA) (14-3300)	SUB I	SUB II	SUB III	SUB IV	SNF	
INPATIENT DAYS	1	1	1	1	1	1	
1 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS EXCLUDING NEWBORN)	45122						1
2 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING BED AND NEWBORN DAYS)	45122						2
3 PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)							3
4 SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	45122						4
5 TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							5
6 TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							6
7 TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							7
8 TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							8
9 INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	314						9
10 SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							10
11 SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							11
12 SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							12
13 SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							13
14 MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED DAYS)							14
15 TOTAL NURSERY DAYS							15
16 TITLE V OR XIX NURSERY DAYS							16

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PART I (CONT)

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

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (TEFRA) (14-3300)	SUB I	SUB II	SUB III	SUB IV	SNF	
SWING-BED ADJUSTMENT	1	1	1	1	1	1	
17 MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							17
18 MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							18
19 MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							19
20 MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							20
21 TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	60740756						21
22 SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							22
23 SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							23
24 SWING-BED COST APPLICABLE TO NF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							24
25 SWING-BED COST APPLICABLE TO NF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							25
26 TOTAL SWING-BED COST							26
27 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST	60740756						27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT							
28 GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)	72704498						28
29 PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)							29
30 SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	72704498						30
31 GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	.835447						31
32 AVERAGE PRIVATE ROOM PER DIEM CHARGE							32
33 AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	1611.29						33
34 AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL							34
35 AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL							35
36 PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT							36
37 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL	60740756						37

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PART II

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

PART II - HOSPITAL AND SUBPROVIDERS ONLY

	HOSPITAL (TEFRA) (14-3300)	SUB I	SUB II	SUB III	SUB IV		
PROGRAM INPATIENT OPERATING COST BEFORE PASS THROUGH COST ADJUSTMENTS	1	1	1	1	1		
38 ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM	1346.15						38
39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	422691						39
40 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM							40
41 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	422691						41
	TOTAL I/P COST	TOTAL I/P DAYS	AVERAGE PER DIEM	PROGRAM DAYS	PROGRAM COST		
	1	2	3	4	5		
42 NURSERY (TITLES V AND XIX ONLY)							42
INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS							
43 INTENSIVE CARE UNIT	25681810	12889	1992.54	42	83687		43
43.01 NEONATOLOGY	20497522	15226	1346.22				43.01
44 CORONARY CARE UNIT							44
45 BURN INTENSIVE CARE UNIT							45
46 SURGICAL INTENSIVE CARE UNIT							46
47 OTHER SPECIAL CARE (SPECIFY)							47
	HOSPITAL (TEFRA) (14-3300)	SUB I	SUB II	SUB III	SUB IV		
	1	1	1	1	1		
48 PROGRAM INPATIENT ANCILLARY SERVICE COST	735640						48
49 TOTAL PROGRAM INPATIENT COSTS	1242018						49
	PASS THROUGH COST ADJUSTMENTS						
50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES	45893						50
51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES	69956						51
52 TOTAL PROGRAM EXCLUDABLE COST	115849						52
53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS	1126169						53

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PART II (CONT)

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

PART II - HOSPITAL AND SUBPROVIDERS ONLY

	HOSPITAL (TEFRA) (14-3300)	SUB I	SUB II	SUB III	SUB IV	
TARGET AMOUNT AND LIMITATION COMPUTATION	1	1	1	1	1	
54 PROGRAM DISCHARGES	63					54
55 TARGET AMOUNT PER DISCHARGE	16301.57					55
56 TARGET AMOUNT	1026999					56
57 DIFFERENCE BETWEEN ADJUSTED INPATIENT OPERATING COST AND TARGET AMOUNT	-99170					57
58 BONUS PAYMENT						58
58.01 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM THE COST REPORTING PERIOD ENDING 1996, UPDATED & COMPOUNDED BY THE MARKET BASKET	13886.00					58.01
58.02 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM PRIOR YEAR COST REPORT UPDATED BY THE MARKET BASKET	14205.94					58.02
58.03 IF LINE 53/LINE 54 IS LESS THAN THE LOWER OF LINES 55, 58.01 OR 58.02, THE LESSER OF 50% OF THE AMOUNT BY WHICH OPERATING COSTS ARE LESS THAN EXPECTED COSTS, OR 1% OF THE TARGET AMOUNT						58.03
58.04 RELIEF PAYMENT						58.04
59 ALLOWABLE INPATIENT COST PLUS INCENTIVE PAYMENT	1142848					59
59.01 ALLOWABLE INPATIENT COST PER DISCHARGE (LTCH ONLY)						59.01
59.02 PROGRAM DISCHARGES PRIOR TO JULY 1						59.02
59.03 PROGRAM DISCHARGES AFTER JULY 1						59.03
59.04 PROGRAM DISCHARGES (SEE INSTRUCTIONS)						59.04
59.05 REDUCED INPAT COST PER DISCH. FOR DISCHARGES PRIOR TO JULY 1						59.05
59.06 REDUCED INPAT COST PER DISCHARGE FOR DISCHARGES AFTER JULY 1						59.06
59.07 REDUCED INPAT COST PER DISCHARGE (SEE INSTR.) (LTCH ONLY)						59.07
59.08 REDUCED INPATIENT COST PLUS INCENTIVE PAYMENT (SEE INSTR.)						59.08
PROGRAM INPATIENT ROUTINE SWING BED COST						
60 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD						60
61 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD						61
62 TOTAL MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS						62
63 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD						63
64 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD						64
65 TOTAL TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS						65

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PARTS III & IV

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

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

SNF

1

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

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PARTS III & IV

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

HOSPITAL	SUB I	SUB II	SUB III	SUB IV
(TEFRA)				
(14-3300)				
1	1	1	1	1

PART IV - COMPUTATION OF OBSERVATION BED COST

83 TOTAL OBSERVATION BEDS	3559	83
84 ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM	1346.15	84
85 OBSERVATION BED COST	4790948	85

COMPUTATION OF OBSERVATION BED PASS THROUGH COST - HOSPITAL

	COST	HOSPITAL ROUTINE COST (FROM LINE 27)	COLUMN 1 DIVIDED BY COLUMN 2	TOTAL OBSERVATION BED COST (FROM LINE 85)	OBSERVATION BED PASS-THROUGH COST COL 3 TIMES COL 4	
	1	2	3	4	5	
86 OLD CAPITAL-RELATED COST		60740756		4790948		86
87 NEW CAPITAL-RELATED COST	5590208	60740756	.092034	4790948	440930	87
88 NON PHYSICIAN ANESTHETIST		60740756		4790948		88
89 MEDICAL EDUCATION		60740756		4790948		89

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PART I

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

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (OTHER) (14-3300)	SUB I	SUB II	SUB III	SUB IV	NF	
INPATIENT DAYS	1	1	1	1	1	1	
1 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS EXCLUDING NEWBORN)	45122						1
2 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING BED AND NEWBORN DAYS)	45122						2
3 PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)							3
4 SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	45122						4
5 TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							5
6 TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							6
7 TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							7
8 TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							8
9 INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	22139						9
10 SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							10
11 SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							11
12 SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							12
13 SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							13
14 MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED DAYS)							14
15 TOTAL NURSERY DAYS							15
16 TITLE V OR XIX NURSERY DAYS							16

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PART I (CONT)

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

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (OTHER) (14-3300)	SUB I	SUB II	SUB III	SUB IV	NF	
SWING-BED ADJUSTMENT	1	1	1	1	1	1	
17 MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							17
18 MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							18
19 MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							19
20 MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							20
21 TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	60740756						21
22 SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							22
23 SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							23
24 SWING-BED COST APPLICABLE TO NF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							24
25 SWING-BED COST APPLICABLE TO NF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							25
26 TOTAL SWING-BED COST							26
27 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST	60740756						27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT							
28 GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)	72704498						28
29 PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)							29
30 SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	72704498						30
31 GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	.835447						31
32 AVERAGE PRIVATE ROOM PER DIEM CHARGE							32
33 AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	1611.29						33
34 AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL							34
35 AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL							35
36 PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT							36
37 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL	60740756						37

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PART II

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

PART II - HOSPITAL AND SUBPROVIDERS ONLY

	HOSPITAL (OTHER) (14-3300)	SUB I	SUB II	SUB III	SUB IV	
PROGRAM INPATIENT OPERATING COST BEFORE PASS THROUGH COST ADJUSTMENTS	1	1	1	1	1	
38 ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM	1346.15					38
39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	29802415					39
40 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM						40
41 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	29802415					41

	TOTAL I/P COST 1	TOTAL I/P DAYS 2	AVERAGE PER DIEM 3	PROGRAM DAYS 4	PROGRAM COST 5	
42 NURSERY (TITLES V AND XIX ONLY)						42
INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS						
43 INTENSIVE CARE UNIT	25681810	12889	1992.54	7256	14457870	43
43.01 NEONATOLOGY	20497522	15226	1346.22	6765	9107178	43.01
44 CORONARY CARE UNIT						44
45 BURN INTENSIVE CARE UNIT						45
46 SURGICAL INTENSIVE CARE UNIT						46
47 OTHER SPECIAL CARE (SPECIFY)						47

	HOSPITAL (OTHER) (14-3300)	SUB I	SUB II	SUB III	SUB IV	
	1	1	1	1	1	
48 PROGRAM INPATIENT ANCILLARY SERVICE COST	48237558					48
49 TOTAL PROGRAM INPATIENT COSTS	101605021					49

PASS THROUGH COST ADJUSTMENTS

50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES	4696892					50
51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES	4226709					51
52 TOTAL PROGRAM EXCLUDABLE COST	8923601					52
53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS						53

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PART II (CONT)

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

PART II - HOSPITAL AND SUBPROVIDERS ONLY

	HOSPITAL (OTHER) (14-3300)	SUB I	SUB II	SUB III	SUB IV	
TARGET AMOUNT AND LIMITATION COMPUTATION	1	1	1	1	1	
54 PROGRAM DISCHARGES						54
55 TARGET AMOUNT PER DISCHARGE						55
56 TARGET AMOUNT						56
57 DIFFERENCE BETWEEN ADJUSTED INPATIENT OPERATING COST AND TARGET AMOUNT						57
58 BONUS PAYMENT						58
58.01 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM THE COST REPORTING PERIOD ENDING 1996, UPDATED & COMPOUNDED BY THE MARKET BASKET						58.01
58.02 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM PRIOR YEAR COST REPORT UPDATED BY THE MARKET BASKET						58.02
58.03 IF LINE 53/LINE 54 IS LESS THAN THE LOWER OF LINES 55, 58.01 OR 58.02, THE LESSER OF 50% OF THE AMOUNT BY WHICH OPERATING COSTS ARE LESS THAN EXPECTED COSTS, OR 1% OF THE TARGET AMOUNT						58.03
58.04 RELIEF PAYMENT						58.04
59 ALLOWABLE INPATIENT COST PLUS INCENTIVE PAYMENT						59
59.01 ALLOWABLE INPATIENT COST PER DISCHARGE (LTCH ONLY)						59.01
59.02 PROGRAM DISCHARGES PRIOR TO JULY 1						59.02
59.03 PROGRAM DISCHARGES AFTER JULY 1						59.03
59.04 PROGRAM DISCHARGES (SEE INSTRUCTIONS)						59.04
59.05 REDUCED INPAT COST PER DISCH. FOR DISCHARGES PRIOR TO JULY 1						59.05
59.06 REDUCED INPAT COST PER DISCHARGE FOR DISCHARGES AFTER JULY 1						59.06
59.07 REDUCED INPAT COST PER DISCHARGE (SEE INSTR.) (LTCH ONLY)						59.07
59.08 REDUCED INPATIENT COST PLUS INCENTIVE PAYMENT (SEE INSTR.)						59.08
PROGRAM INPATIENT ROUTINE SWING BED COST						
60 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD						60
61 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD						61
62 TOTAL MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS						62
63 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD						63
64 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD						64
65 TOTAL TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS						65

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PARTS III & IV

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

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

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

PROVIDER NO. 14-3300 CHILDREN'S MEMORIAL HOSPITAL
PERIOD FROM 09/01/2009 TO 08/31/2010

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

VERSION: 2010.09
01/28/2011 14:38

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PARTS III & IV

TITLE V-INPT

TITLE XVIII-PART A

TITLE XIX-INPT

HOSPITAL (OTHER) (14-3300)	SUB I	SUB II	SUB III	SUB IV
1	1	1	1	1

PART IV - COMPUTATION OF OBSERVATION BED COST

83 TOTAL OBSERVATION BEDS	3559	83
84 ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM	1346.15	84
85 OBSERVATION BED COST	4790948	85

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-4

<input type="checkbox"/> TITLE V	<input checked="" type="checkbox"/> HOSPITAL (14-3300)	<input type="checkbox"/> SNF	<input type="checkbox"/> PPS
<input checked="" type="checkbox"/> TITLE XVIII-PT A	<input type="checkbox"/> SUB I	<input type="checkbox"/> NF	<input checked="" type="checkbox"/> TEFRA
<input type="checkbox"/> TITLE XIX	<input type="checkbox"/> SUB II	<input type="checkbox"/> S/B-SNF	<input type="checkbox"/> OTHER
	<input type="checkbox"/> SUB III	<input type="checkbox"/> S/B-NF	
	<input type="checkbox"/> SUB IV	<input type="checkbox"/> ICF/MR	

COST CENTER DESCRIPTION	RATIO OF COST	INPATIENT	INPATIENT	
	TO CHARGES	PROGRAM CHARGES	PROGRAM COSTS	
	1	2	3	
INPATIENT ROUTINE SERVICE COST CENTERS				
25 ADULTS & PEDIATRICS		624155		25
26 INTENSIVE CARE UNIT		174431		26
26.01 NEONATOLOGY				26.01
ANCILLARY SERVICE COST CENTERS				
37 OPERATING ROOM	.366317	658404	241185	37
40 ANESTHESIOLOGY	.264338	86938	22981	40
41 RADIOLOGY-DIAGNOSTIC	.169960	220620	37497	41
44 LABORATORY	.338827	534684	181165	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO				46.30
49 RESPIRATORY THERAPY	.176223	36578	6446	49
50 PHYSICAL THERAPY	.663668	11467	7610	50
52 SPEECH PATHOLOGY	.446070	4450	1985	52
53 ELECTROCARDIOLOGY	.853089	5813	4959	53
53.01 CARDIAC CATH & ECHO	.188966	115388	21804	53.01
54 ELECTROENCEPHALOGRAPHY	.667333	1863	1243	54
55 MEDICAL SUPPLIES CHARGED TO PAT	2.351900	3975	9349	55
56 DRUGS CHARGED TO PATIENTS	.199252	752481	149933	56
56.01 OUTPATIENT PHARMACY				56.01
57 RENAL DIALYSIS	.291266	109120	31783	57
58.01 PSYCHIATRY	1.297952	1534	1991	58.01
OUTPATIENT SERVICE COST CENTERS				
60 CLINIC	2.523558	152	384	60
61 EMERGENCY	.392236	39071	15325	61
62 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS	.247445			62
63.50 RHC				63.50
63.60 FQHC				63.60
65 AMBULANCE SERVICES				65
101 TOTAL		2582538	735640	101
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				102
103 NET CHARGES		2582538		103

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-4

<input type="checkbox"/> TITLE V	<input checked="" type="checkbox"/> HOSPITAL (14-3300)	<input type="checkbox"/> SNF	<input type="checkbox"/> PPS
<input type="checkbox"/> TITLE XVIII-PT A	<input type="checkbox"/> SUB I	<input type="checkbox"/> NF	<input type="checkbox"/> TEFRA
<input checked="" type="checkbox"/> TITLE XIX	<input type="checkbox"/> SUB II	<input type="checkbox"/> S/B-SNF	<input checked="" type="checkbox"/> OTHER
	<input type="checkbox"/> SUB III	<input type="checkbox"/> S/B-NF	
	<input type="checkbox"/> SUB IV	<input type="checkbox"/> ICF/MR	

COST CENTER DESCRIPTION	RATIO OF COST	INPATIENT	INPATIENT	
	TO CHARGES	PROGRAM CHARGES	PROGRAM COSTS	
	1	2	3	
INPATIENT ROUTINE SERVICE COST CENTERS				
25 ADULTS & PEDIATRICS		72839806		25
26 INTENSIVE CARE UNIT		40070995		26
26.01 NEONATOLOGY		38186960		26.01
ANCILLARY SERVICE COST CENTERS				
37 OPERATING ROOM	.366317	25528992	9351704	37
40 ANESTHESIOLOGY	.264338	3391266	896440	40
41 RADIOLOGY-DIAGNOSTIC	.169960	11858401	2015454	41
44 LABORATORY	.338827	30273365	10257433	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO				46.30
49 RESPIRATORY THERAPY	.176223	33819473	5959769	49
50 PHYSICAL THERAPY	.663668	1026330	681142	50
52 SPEECH PATHOLOGY	.446070	586082	261434	52
53 ELECTROCARDIOLOGY	.853089	527913	450357	53
53.01 CARDIAC CATH & ECHO	.188966	8106589	1531870	53.01
54 ELECTROENCEPHALOGRAPHY	.667333	368421	245859	54
55 MEDICAL SUPPLIES CHARGED TO PAT	2.351900	505548	1188998	55
56 DRUGS CHARGED TO PATIENTS	.199252	65419170	13034900	56
56.01 OUTPATIENT PHARMACY				56.01
57 RENAL DIALYSIS	.291266	715985	208542	57
58.01 PSYCHIATRY	1.297952	108018	140202	58.01
OUTPATIENT SERVICE COST CENTERS				
60 CLINIC	2.523558	159331	402081	60
61 EMERGENCY	.392236	4108172	1611373	61
62 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS	.247445			62
63.50 RHC				63.50
63.60 FQHC				63.60
65 AMBULANCE SERVICES	.738561			65
101 TOTAL		186503056	48237558	101
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				102
103 NET CHARGES		186503056		103

COMPUTATION OF ORGAN ACQUISITION COSTS AND CHARGES

OPO NO:

WORKSHEET D-6
 PART I

CHECK
 APPLICABLE BOX

[] HEART
 [XX] KIDNEY

[] LIVER
 [] LUNG

[] PANCREAS
 [] INTESTINE

[] ISLET
 [] OTHER (specify)

PART I - COMPUTATION OF ORGAN ACQUISITION COSTS (INPATIENT ROUTINE AND ANCILLARY SERVICES)

COMPUTATION OF INPATIENT ROUTINE SERVICE COSTS APPLICABLE TO ORGAN ACQUISITION		INPATIENT ROUTINE CHARGES		PER DIEM COST FROM WKST D-1	ORGAN ACQUISITION DAYS	COST	
		1	D	2	3	4	
1	ADULTS & PEDIATRICS		38	1346.15			1
2	INTENSIVE CARE UNIT		43	1992.54			2
2.01	NEONATOLOGY		43.01	1346.22			2.01
3	CORONARY CARE UNIT		44				3
4	BURN INTENSIVE CARE UNIT		45				4
5	SURGICAL INTENSIVE CARE UNIT		46				5
6	OTHER SPECIAL CARE (SPECIFY)		47				6
7	TOTAL						7
COMPUTATION OF ANCILLARY SERVICE COSTS APPLICABLE TO ORGAN ACQUISITION		C	RATIO OF COST/ CHARGES		ORGAN ACQUISITION ANCILLARY CHARGES	ORGAN ACQUISITION ANCILLARY COSTS	
					2	3	
8	OPERATING ROOM	37	.366317				8
9	RECOVERY ROOM	38					9
10	DELIVERY ROOM & LABOR ROOM	39					10
11	ANESTHESIOLOGY	40	.264338				11
12	RADIOLOGY-DIAGNOSTIC	41	.169960				12
13	RADIOLOGY-THERAPEUTIC	42					13
14	RADIOISOTOPE	43					14
15	LABORATORY	44	.338827				15
16	PBP CLINICAL LAB SERVICES-PRGM	45					16
17	WHOLE BLOOD & PACKED RED BLOOD	46					17
17.30	BLOOD CLOTTING FACTORS ADMIN CO	46.30					17.30
18	BLOOD STORING, PROCESSING & TRA	47					18
19	INTRAVENOUS THERAPY	48					19
20	RESPIRATORY THERAPY	49	.176223				20
21	PHYSICAL THERAPY	50	.663668				21
22	OCCUPATIONAL THERAPY	51					22
23	SPEECH PATHOLOGY	52	.446070				23
24	ELECTROCARDIOLOGY	53	.853089				24
24.01	CARDIAC CATH & ECHO	53.01	.188966				24.01
25	ELECTROENCEPHALOGRAPHY	54	.667333				25
26	MEDICAL SUPPLIES CHARGED TO PAT	55	2.351900				26
27	DRUGS CHARGED TO PATIENTS	56	.199252				27
27.01	OUTPATIENT PHARMACY	56.01					27.01
28	RENAL DIALYSIS	57	.291266				28
29	ASC (NON-DISTINCT PART)	58					29
29.01	PSYCHIATRY	58.01	1.297952				29.01
30	OTHER ANCILLARY (SPECIFY)	59					30
31	CLINIC	60	2.523558				31
32	EMERGENCY	61	.392236				32
33	OBSERVATION BEDS (NON-DISTINCT)	62	.247445				33
34	OTHER OUTPATIENT SERV (SPECIFY)	63					34
34.50	RHC	63.50					34.50
34.60	FQHC	63.60					34.60
35	TOTAL						35

COMPUTATION OF ORGAN ACQUISITION COSTS AND CHARGES

OPO NO:

WORKSHEET D-6
 PART II

CHECK [] HEART [] LIVER [] PANCREAS [] ISLET
 APPLICABLE BOX [XX] KIDNEY [] LUNG [] INTESTINE [] OTHER (specify)

PART II - COMPUTATION OF ORGAN ACQUISITION COSTS (OTHER THAN INPATIENT ROUTINE AND ANCILLARY SERVICE COSTS)

COMPUTATION OF THE COST OF INPATIENT SERVICES OF INTERNS AND RESIDENTS NOT IN APPROVED TEACHING PROGRAM		AVERAGE COST PER DAY	ORGAN ACQUISITION DAYS	ORGAN ACQUISITION COSTS	
		D	1	2	3
36	ADULTS & PEDIATRICS	2			36
37	INTENSIVE CARE UNIT	3			37
37.01	NEONATOLOGY	3.01			37.01
38	CORONARY CARE UNIT	4			38
39	BURN INTENSIVE CARE UNIT	5			39
40	SURGICAL INTENSIVE CARE UNIT	6			40
41	OTHER SPECIAL CARE (SPECIFY)	7			41
42	SUBTOTAL				42

COMPUTATION OF THE COST OF OUTPATIENT SERVICES OF INTERNS AND RESIDENTS NOT IN APPROVED TEACHING PROGRAM		ORGAN ACQUISITION CHARGES	RATIO OF COST TO CHARGES	ORGAN ACQUISITION COSTS	
		1	D	2	3
43	CLINIC		20		43
44	EMERGENCY		21		44
45	OBSERVATION BEDS (NON-DISTINCT		22		45
46	OTHER OUTPATIENT SERV (SPECIFY)		23		46
46.50	RHC		23.50		46.50
46.60	FQHC		23.60		46.60
47	TOTAL				47

COMPUTATION OF ORGAN ACQUISITION COSTS AND CHARGES

OPO NO:

WORKSHEET D-6
 PARTS III & IV

CHECK [] HEART [] LIVER [] PANCREAS [] ISLET
 APPLICABLE BOX [XX] KIDNEY [] LUNG [] INTESTINE [] OTHER (specify)

PART III - SUMMARY OF COSTS AND CHARGES

	----- COST -----		----- CHARGES -----		
	PART A 1	PART B 2	PART A 3	PART B 4	
48 ROUTINE & ANCILLARY FROM PART I					48
49 INTERNS & RESIDENTS (INPATIENT)					49
50 INTERNS & RESIDENTS (OUTPATIENT)					50
51 DIRECT ORGAN ACQUISITION	1120016		1120016		51
52 COST OF SERVICES OF TEACHING PHYSICIANS					52
53 TOTAL	1120016		1120016		53
54 TOTAL USABLE ORGANS		20			54
55 MEDICARE USABLE ORGANS		4			55
56 RATIO OF MEDICARE USABLE ORGANS TO TOTAL USABLE ORGANS		.200000			56
57 MEDICARE COST/CHARGES	224003		224003		57
58 REVENUE FOR ORGANS SOLD					58
59 SUBTOTAL	224003		224003		59
60 ORGANS FURNISHED PART B					60
61 NET ORGAN ACQUISITION COST & CHARGES	224003		224003		61

PART IV - STATISTICS

	LIVING RELATED	CADAVERIC	REVENUE	
	1	2	3	
62 ORGANS EXCISED IN PROVIDER				62
63 ORGANS PURCHASED FROM OTHER TRANSPLANT HOSPITALS	8			63
64 ORGANS PURCHASED FROM NON-TRANSPLANT HOSPITALS				64
65 ORGANS PURCHASED FROM OPO'S		12		65
66 TOTAL	8	12		66
67 ORGANS TRANSPLANTED	8	12		67
68 ORGANS SOLD TO OTHER HOSPITALS				68
69 ORGANS SOLD TO OPO'S				69
70 ORGANS SOLD TO TRANSPLANT HOSPITALS				70
71 ORGANS SOLD TO MILITARY OR VA HOSPITALS				71
72 ORGANS SOLD OUTSIDE THE U.S.				72
73 ORGANS SENT OUTSIDE THE U.S. (NO REVENUE RECVD)				73
74 ORGANS USED FOR RESEARCH				74
75 UNUSABLE/DISCARDED ORGANS				75
76 TOTAL	8	12		76

COMPUTATION OF ORGAN ACQUISITION COSTS AND CHARGES

OPO NO:

WORKSHEET D-6
 PART I

CHECK
 APPLICABLE BOX

[] HEART
 [] KIDNEY

[XX] LIVER
 [] LUNG

[] PANCREAS
 [] INTESTINE

[] ISLET
 [] OTHER (specify)

PART I - COMPUTATION OF ORGAN ACQUISITION COSTS (INPATIENT ROUTINE AND ANCILLARY SERVICES)

COMPUTATION OF INPATIENT ROUTINE SERVICE COSTS APPLICABLE TO ORGAN ACQUISITION		INPATIENT ROUTINE CHARGES	PER DIEM COST FROM WKST D-1	ORGAN ACQUISITION DAYS	COST	
		1	2	3	4	
1	ADULTS & PEDIATRICS	38	1346.15			1
2	INTENSIVE CARE UNIT	43	1992.54			2
2.01	NEONATOLOGY	43.01	1346.22			2.01
3	CORONARY CARE UNIT	44				3
4	BURN INTENSIVE CARE UNIT	45				4
5	SURGICAL INTENSIVE CARE UNIT	46				5
6	OTHER SPECIAL CARE (SPECIFY)	47				6
7	TOTAL					7
COMPUTATION OF ANCILLARY SERVICE COSTS APPLICABLE TO ORGAN ACQUISITION		RATIO OF COST/CHARGES		ORGAN ACQUISITION ANCILLARY CHARGES	ORGAN ACQUISITION ANCILLARY COSTS	
		C	1	2	3	
8	OPERATING ROOM	37	.366317			8
9	RECOVERY ROOM	38				9
10	DELIVERY ROOM & LABOR ROOM	39				10
11	ANESTHESIOLOGY	40	.264338			11
12	RADIOLOGY-DIAGNOSTIC	41	.169960			12
13	RADIOLOGY-THERAPEUTIC	42				13
14	RADIOISOTOPE	43				14
15	LABORATORY	44	.338827			15
16	PBP CLINICAL LAB SERVICES-PRGM	45				16
17	WHOLE BLOOD & PACKED RED BLOOD	46				17
17.30	BLOOD CLOTTING FACTORS ADMIN CO	46.30				17.30
18	BLOOD STORING, PROCESSING & TRA	47				18
19	INTRAVENOUS THERAPY	48				19
20	RESPIRATORY THERAPY	49	.176223			20
21	PHYSICAL THERAPY	50	.663668			21
22	OCCUPATIONAL THERAPY	51				22
23	SPEECH PATHOLOGY	52	.446070			23
24	ELECTROCARDIOLOGY	53	.853089			24
24.01	CARDIAC CATH & ECHO	53.01	.188966			24.01
25	ELECTROENCEPHALOGRAPHY	54	.667333			25
26	MEDICAL SUPPLIES CHARGED TO PAT	55	2.351900			26
27	DRUGS CHARGED TO PATIENTS	56	.199252			27
27.01	OUTPATIENT PHARMACY	56.01				27.01
28	RENAL DIALYSIS	57	.291266			28
29	ASC (NON-DISTINCT PART)	58				29
29.01	PSYCHIATRY	58.01	1.297952			29.01
30	OTHER ANCILLARY (SPECIFY)	59				30
31	CLINIC	60	2.523558			31
32	EMERGENCY	61	.392236			32
33	OBSERVATION BEDS (NON-DISTINCT)	62	.247445			33
34	OTHER OUTPATIENT SERV (SPECIFY)	63				34
34.50	RHC	63.50				34.50
34.60	FQHC	63.60				34.60
35	TOTAL					35

COMPUTATION OF ORGAN ACQUISITION COSTS AND CHARGES

OPO NO:

WORKSHEET D-6
 PART II

CHECK [] HEART [XX] LIVER [] PANCREAS [] ISLET
 APPLICABLE BOX [] KIDNEY [] LUNG [] INTESTINE [] OTHER (specify)

PART II - COMPUTATION OF ORGAN ACQUISITION COSTS (OTHER THAN INPATIENT ROUTINE AND ANCILLARY SERVICE COSTS)

COMPUTATION OF THE COST OF INPATIENT SERVICES OF INTERNS AND RESIDENTS NOT IN APPROVED TEACHING PROGRAM		AVERAGE COST PER DAY	ORGAN ACQUISITION DAYS	ORGAN ACQUISITION COSTS	
		D	1	2	3
36	ADULTS & PEDIATRICS	2			36
37	INTENSIVE CARE UNIT	3			37
37.01	NEONATOLOGY	3.01			37.01
38	CORONARY CARE UNIT	4			38
39	BURN INTENSIVE CARE UNIT	5			39
40	SURGICAL INTENSIVE CARE UNIT	6			40
41	OTHER SPECIAL CARE (SPECIFY)	7			41
42	SUBTOTAL				42

COMPUTATION OF THE COST OF OUTPATIENT SERVICES OF INTERNS AND RESIDENTS NOT IN APPROVED TEACHING PROGRAM		ORGAN ACQUISITION CHARGES	RATIO OF COST TO CHARGES	ORGAN ACQUISITION COSTS	
		1	D	2	3
43	CLINIC		20		43
44	EMERGENCY		21		44
45	OBSERVATION BEDS (NON-DISTINCT)		22		45
46	OTHER OUTPATIENT SERV (SPECIFY)		23		46
46.50	RHC		23.50		46.50
46.60	FQHC		23.60		46.60
47	TOTAL				47

COMPUTATION OF ORGAN ACQUISITION COSTS AND CHARGES

OPO NO:

WORKSHEET D-6
 PARTS III & IV

CHECK [] HEART [XX] LIVER [] PANCREAS [] ISLET
 APPLICABLE BOX [] KIDNEY [] LUNG [] INTESTINE [] OTHER (specify)

PART III - SUMMARY OF COSTS AND CHARGES

	----- COST -----		----- CHARGES -----		
	PART A 1	PART B 2	PART A 3	PART B 4	
48 ROUTINE & ANCILLARY FROM PART I					48
49 INTERNS & RESIDENTS (INPATIENT)					49
50 INTERNS & RESIDENTS (OUTPATIENT)					50
51 DIRECT ORGAN ACQUISITION	1534708		1534708		51
52 COST OF SERVICES OF TEACHING PHYSICIANS					52
53 TOTAL	1534708		1534708		53
54 TOTAL USABLE ORGANS		21			54
55 MEDICARE USABLE ORGANS					55
56 RATIO OF MEDICARE USABLE ORGANS TO TOTAL USABLE ORGANS					56
57 MEDICARE COST/CHARGES					57
58 REVENUE FOR ORGANS SOLD					58
59 SUBTOTAL					59
60 ORGANS FURNISHED PART B					60
61 NET ORGAN ACQUISITION COST & CHARGES					61

PART IV - STATISTICS

	LIVING RELATED	CADAVERIC	REVENUE	
	1	2	3	
62 ORGANS EXCISED IN PROVIDER				62
63 ORGANS PURCHASED FROM OTHER TRANSPLANT HOSPITALS	8			63
64 ORGANS PURCHASED FROM NON-TRANSPLANT HOSPITALS				64
65 ORGANS PURCHASED FROM OPO'S		13		65
66 TOTAL	8	13		66
67 ORGANS TRANSPLANTED	8	13		67
68 ORGANS SOLD TO OTHER HOSPITALS				68
69 ORGANS SOLD TO OPO'S				69
70 ORGANS SOLD TO TRANSPLANT HOSPITALS				70
71 ORGANS SOLD TO MILITARY OR VA HOSPITALS				71
72 ORGANS SOLD OUTSIDE THE U.S.				72
73 ORGANS SENT OUTSIDE THE U.S. (NO REVENUE RECVD)				73
74 ORGANS USED FOR RESEARCH				74
75 UNUSABLE/DISCARDED ORGANS				75
76 TOTAL	8	13		76

COMPUTATION OF ORGAN ACQUISITION COSTS AND CHARGES

OPO NO:

WORKSHEET D-6
 PART I

CHECK [XX] HEART [] LIVER [] PANCREAS [] ISLET
 APPLICABLE BOX [] KIDNEY [] LUNG [] INTESTINE [] OTHER (specify)

PART I - COMPUTATION OF ORGAN ACQUISITION COSTS (INPATIENT ROUTINE AND ANCILLARY SERVICES)

COMPUTATION OF INPATIENT ROUTINE SERVICE COSTS APPLICABLE TO ORGAN ACQUISITION		INPATIENT ROUTINE CHARGES	PER DIEM COST FROM WKST D-1	ORGAN ACQUISITION DAYS	COST	
		1	2	3	4	
1	ADULTS & PEDIATRICS	38	1346.15			1
2	INTENSIVE CARE UNIT	43	1992.54			2
2.01	NEONATOLOGY	43.01	1346.22			2.01
3	CORONARY CARE UNIT	44				3
4	BURN INTENSIVE CARE UNIT	45				4
5	SURGICAL INTENSIVE CARE UNIT	46				5
6	OTHER SPECIAL CARE (SPECIFY)	47				6
7	TOTAL					7
COMPUTATION OF ANCILLARY SERVICE COSTS APPLICABLE TO ORGAN ACQUISITION		RATIO OF COST/CHARGES		ORGAN ACQUISITION ANCILLARY CHARGES	ORGAN ACQUISITION ANCILLARY COSTS	
		C	1	2	3	
8	OPERATING ROOM	37	.366317			8
9	RECOVERY ROOM	38				9
10	DELIVERY ROOM & LABOR ROOM	39				10
11	ANESTHESIOLOGY	40	.264338			11
12	RADIOLOGY-DIAGNOSTIC	41	.169960			12
13	RADIOLOGY-THERAPEUTIC	42				13
14	RADIOISOTOPE	43				14
15	LABORATORY	44	.338827			15
16	PBP CLINICAL LAB SERVICES-PRGM	45				16
17	WHOLE BLOOD & PACKED RED BLOOD	46				17
17.30	BLOOD CLOTTING FACTORS ADMIN CO	46.30				17.30
18	BLOOD STORING, PROCESSING & TRA	47				18
19	INTRAVENOUS THERAPY	48				19
20	RESPIRATORY THERAPY	49	.176223			20
21	PHYSICAL THERAPY	50	.663668			21
22	OCCUPATIONAL THERAPY	51				22
23	SPEECH PATHOLOGY	52	.446070			23
24	ELECTROCARDIOLOGY	53	.853089			24
24.01	CARDIAC CATH & ECHO	53.01	.188966			24.01
25	ELECTROENCEPHALOGRAPHY	54	.667333			25
26	MEDICAL SUPPLIES CHARGED TO PAT	55	2.351900			26
27	DRUGS CHARGED TO PATIENTS	56	.199252			27
27.01	OUTPATIENT PHARMACY	56.01				27.01
28	RENAL DIALYSIS	57	.291266			28
29	ASC (NON-DISTINCT PART)	58				29
29.01	PSYCHIATRY	58.01	1.297952			29.01
30	OTHER ANCILLARY (SPECIFY)	59				30
31	CLINIC	60	2.523558			31
32	EMERGENCY	61	.392236			32
33	OBSERVATION BEDS (NON-DISTINCT)	62	.247445			33
34	OTHER OUTPATIENT SERV (SPECIFY)	63				34
34.50	RHC	63.50				34.50
34.60	FQHC	63.60				34.60
35	TOTAL					35

COMPUTATION OF ORGAN ACQUISITION COSTS AND CHARGES

OPO NO:

WORKSHEET D-6
 PART II

CHECK [XX] HEART [] LIVER [] PANCREAS [] ISLET
 APPLICABLE BOX [] KIDNEY [] LUNG [] INTESTINE [] OTHER (specify)

PART II - COMPUTATION OF ORGAN ACQUISITION COSTS (OTHER THAN INPATIENT ROUTINE AND ANCILLARY SERVICE COSTS)

COMPUTATION OF THE COST OF INPATIENT SERVICES OF INTERNS AND RESIDENTS NOT IN APPROVED TEACHING PROGRAM		AVERAGE COST PER DAY	ORGAN ACQUISITION DAYS	ORGAN ACQUISITION COSTS	
		D	1	2	3
36	ADULTS & PEDIATRICS	2			36
37	INTENSIVE CARE UNIT	3			37
37.01	NEONATOLOGY	3.01			37.01
38	CORONARY CARE UNIT	4			38
39	BURN INTENSIVE CARE UNIT	5			39
40	SURGICAL INTENSIVE CARE UNIT	6			40
41	OTHER SPECIAL CARE (SPECIFY)	7			41
42	SUBTOTAL				42

COMPUTATION OF THE COST OF OUTPATIENT SERVICES OF INTERNS AND RESIDENTS NOT IN APPROVED TEACHING PROGRAM		ORGAN ACQUISITION CHARGES	RATIO OF COST TO CHARGES	ORGAN ACQUISITION COSTS	
		1	D	2	3
43	CLINIC		20		43
44	EMERGENCY		21		44
45	OBSERVATION BEDS (NON-DISTINCT		22		45
46	OTHER OUTPATIENT SERV (SPECIFY)		23		46
46.50	RHC		23.50		46.50
46.60	FQHC		23.60		46.60
47	TOTAL				47

COMPUTATION OF ORGAN ACQUISITION COSTS AND CHARGES

OPO NO:

WORKSHEET D-6
 PARTS III & IV

CHECK [XX] HEART [] LIVER [] PANCREAS [] ISLET
 APPLICABLE BOX [] KIDNEY [] LUNG [] INTESTINE [] OTHER (specify)

PART III - SUMMARY OF COSTS AND CHARGES

	----- COST -----		----- CHARGES -----		
	PART A 1	PART B 2	PART A 3	PART B 4	
48 ROUTINE & ANCILLARY FROM PART I					48
49 INTERNS & RESIDENTS (INPATIENT)					49
50 INTERNS & RESIDENTS (OUTPATIENT)					50
51 DIRECT ORGAN ACQUISITION	1415144		1415144		51
52 COST OF SERVICES OF TEACHING PHYSICIANS					52
53 TOTAL	1415144		1415144		53
54 TOTAL USABLE ORGANS		17			54
55 MEDICARE USABLE ORGANS					55
56 RATIO OF MEDICARE USABLE ORGANS TO TOTAL USABLE ORGANS					56
57 MEDICARE COST/CHARGES					57
58 REVENUE FOR ORGANS SOLD					58
59 SUBTOTAL					59
60 ORGANS FURNISHED PART B					60
61 NET ORGAN ACQUISITION COST & CHARGES					61

PART IV - STATISTICS

	LIVING RELATED	CADAVERIC	REVENUE	
	1	2	3	
62 ORGANS EXCISED IN PROVIDER				62
63 ORGANS PURCHASED FROM OTHER TRANSPLANT HOSPITALS				63
64 ORGANS PURCHASED FROM NON-TRANSPLANT HOSPITALS				64
65 ORGANS PURCHASED FROM OPO'S		17		65
66 TOTAL		17		66
67 ORGANS TRANSPLANTED		17		67
68 ORGANS SOLD TO OTHER HOSPITALS				68
69 ORGANS SOLD TO OPO'S				69
70 ORGANS SOLD TO TRANSPLANT HOSPITALS				70
71 ORGANS SOLD TO MILITARY OR VA HOSPITALS				71
72 ORGANS SOLD OUTSIDE THE U.S.				72
73 ORGANS SENT OUTSIDE THE U.S. (NO REVENUE RECVD)				73
74 ORGANS USED FOR RESEARCH				74
75 UNUSABLE/DISCARDED ORGANS				75
76 TOTAL		17		76

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
 PART A

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

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

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
 PART A
 (CONT)

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

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

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
PART A
(CONT)

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

	HOSPITAL	SUB I	SUB II	SUB III	SUB IV	
23						23
24						24
25						25
26						26
27						27
28						28
28.01						28.01
29						29
30						30
50						50
51						51
52						52
53						53
54						54
55						55
56						56

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
 PART B

PART B - MEDICAL AND OTHER HEALTH SERVICES

	HOSPITAL (14-3300) 1	HOSPITAL (14-3300) 1.01	HOSPITAL (14-3300) 1.02	
1 MEDICAL AND OTHER SERVICES	154			1
1.01 MEDICAL AND OTHER SERVICES RENDERED ON OR AFTER AUGUST 1, 2000	107290	203686		1.01
1.02 PPS PAYMENTS RECEIVED INCLUDING OUTLIERS	56876	113752		1.02
1.03 1996 HOSPITAL SPECIFIC PAYMENT TO COST RATIO	0.920	0.920		1.03
1.04 LINE 1.01 TIMES LINE 1.03	98707	187391		1.04
1.05 LINE 1.02 DIVIDED BY LINE 1.04	57.62	60.70		1.05
1.06 TRANSITIONAL CORRIDOR PAYMENT	41831	73639		1.06
1.07 AMOUNT FROM WORKSHEET D, PART IV, COLUMN 9, LINE 101				1.07
2 INTERNS AND RESIDENTS				2
3 ORGAN ACQUISITIONS				3
4 COST OF TEACHING PHYSICIANS				4
5 TOTAL COST	154			5
COMPUTATION OF LESSER OF COST OR CHARGES REASONABLE CHARGES				
6 ANCILLARY SERVICE CHARGES	909			6
7 INTERNS AND RESIDENTS SERVICE CHARGES				7
8 ORGAN ACQUISITION CHARGES				8
9 CHARGES OF PROFESSIONAL SERVICES OF TEACHING PHYSICIANS				9
10 TOTAL REASONABLE CHARGES	909			10
CUSTOMARY CHARGES				
11 AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS				11
12 AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(E)				12
13 RATIO OF LINE 11 TO LINE 12				13
14 TOTAL CUSTOMARY CHARGES	909			14
15 EXCESS OF CUSTOMARY CHGES OVER REASONABLE COST	755			15
16 EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES				16
17 LESSER OF COST OR CHARGES	154			17
17.01 TOTAL PPS PAYMENTS	286098			17.01

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
 PART B

PART B - MEDICAL AND OTHER HEALTH SERVICES

	HOSPITAL (14-3300) 1	HOSPITAL (14-3300) 1.01	HOSPITAL (14-3300) 1.02
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
18 DEDUCTIBLES AND COINSURANCE			18
18.01 DEDUCTIBLES AND COINSURANCE RELATING TO LINE 17.01	36013		18.01
19 SUBTOTAL	250239		19
20 SUM OF AMOUNTS FROM WKST E, PARTS C,D & E			20
21 DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS	9603		21
22 ESRD DIRECT MEDICAL EDUCATION COSTS			22
23 SUBTOTAL	259842		23
24 PRIMARY PAYER PAYMENTS			24
25 SUBTOTAL	259842		25
REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)			
26 COMPOSITE RATE ESRD			26
27 BAD DEBTS			27
27.01 REDUCED REIMBURSABLE BAD DEBTS			27.01
27.02 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)			27.02
28 SUBTOTAL	259842		28
29 RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION			29
30 OTHER ADJUSTMENTS			30
30.99 OTHER ADJUSTMENTS (MSP-LCC RECONCILIATION AMOUNT)			30.99
31 AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS			31
32 SUBTOTAL	259842		32
33 SEQUESTRATION ADJUSTMENT			33
34 INTERIM PAYMENTS	144956		34
34.01 TENTATIVE SETTLEMENT (FOR FI USE ONLY)			34.01
35 BALANCE DUE PROVIDER/PROGRAM	114886		35
36 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-II, SECTION 115.2			36
TO BE COMPLETED BY CONTRACTOR			
50 ORIGINAL OUTLIER AMOUNT (SEE INSTRUCTIONS)			50
51 OUTLIER RECONCILIATION AMOUNT (SEE INSTRUCT			51
52 THE RATE USED TO CALCULATE THE TIME VALUE			52
53 TIME VALUE OF MONEY (SEE INSTRUCTIONS)			53
54 TOTAL (SUM OF LINES 51 AND 53)			54

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED
 HOSPITAL (14-3300)

WORKSHEET E-1

DESCRIPTION	INPATIENT PART A		PART B		
	MM/DD/YYYY 1	AMOUNT 2	MM/DD/YYYY 3	AMOUNT 4	
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		1448723		134527	1
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE 'NONE', OR ENTER A ZERO.		NONE		NONE	2
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM ADJUSTMENT AMOUNT BASED ON SUBSEQUENT REVISION OF THE INTERIM RATE FOR THE COST REPORTING PERIOD. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	PROGRAM .01 TO .02 PROVIDER .03 PROVIDER .04 TO .05 PROGRAM .50 PROVIDER .51 TO .52 PROGRAM .53 PROGRAM .54	08/20/2010 27510 03/19/2010 45845	08/20/2010	10429	3.01 3.02 3.03 3.04 3.05 3.50 3.51 3.52 3.53 3.54
SUBTOTAL	.99	73355		10429	3.99
4 TOTAL INTERIM PAYMENTS		1522078		144956	4
TO BE COMPLETED BY INTERMEDIARY					
5 LIST SEPARATELY EACH TENTATIVE SETTLEMENT PAY- MENT AFTER DESK REVIEW. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	PROGRAM .01 TO .02 PROVIDER .03 PROVIDER .50 TO .51 PROGRAM .52				5.01 5.02 5.03 5.50 5.51 5.52
SUBTOTAL	.99				5.99
6 DETERMINED NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON THE COST REPORT.	PROGRAM TO .01 PROVIDER TO .02 PROGRAM				6.01 6.02
7 TOTAL MEDICARE PROGRAM LIABILITY					7

NAME OF INTERMEDIARY: _____
 SIGNATURE OF AUTHORIZED PERSON: _____

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

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3
 PART I

MEDICARE PART A SERVICES - TEFRA

	HOSPITAL (14-3300)	SUB I	SUB II	SUB III	SUB IV	
1 INPATIENT HOSPITAL SERVICES	1142848					1
1.01 HOSPITAL SPECIFIC AMOUNT (SEE INSTRUCTIONS)						1.01
1.02 NET FEDERAL PPS PAYMENTS (SEE INSTRUCTIONS)						1.02
1.03 MEDICARE SSI RATIO (IRF PPS ONLY) (SEE INSTR.)						1.03
1.04 INPATIENT REHAB LIP PAYMENTS (SEE INSTRUCTIONS)						1.04
1.05 OUTLIER PAYMENTS						1.05
1.06 TOTAL PPS PAYMENTS						1.06
1.07 NURSING AND ALLIED HEALTH MANAGED CARE PAYMENT						1.07
INPATIENT PSYCHIATRIC FACILITY (IPF)						
1.08 NET FEDERAL IPF PPS PAYMENTS (EXCLUDING OUTLIER, STOP-LOSS, ECT, AND TEACHING ADJUSTMENT)						1.08
1.09 NET IPF PPS OUTLIER PAYMENTS						1.09
1.10 NET IPF PPS ECT PAYMENTS						1.10
1.11 UNWEIGHTED INTERN AND RESIDENT FTE COUNT FOR LATEST COST REPORT FILED PRIOR TO NOVEMBER 15, 2004. (SEE INSTRUCTIONS)						1.11
1.12 NEW TEACHING PROGRAM ADJUSTMENT (SEE INSTR.)						1.12
1.13 CURRENT YEAR'S UNWEIGHTED FTE COUNT OF I&R OTHER THAN FTES IN THE FIRST 3 YEARS OF A 'NEW TEACHING PROGRAM'. (SEE INSTR.)						1.13
1.14 CURRENT YEAR'S UNWEIGHTED I&R FTE COUNT FOR RESIDENTS WITHIN THE FIRST 3 YEARS OF A 'NEW TEACHING PROGRAM'. (SEE INSTR.)						1.14
1.15 INTERN AND RESIDENT COUNT FOR IPF PPS MEDICAL EDUCATION ADJUSTMENT (SEE INSTRUCTIONS)						1.15
1.16 AVERAGE DAILY CENSUS (SEE INSTRUCTIONS)						1.16
1.17 MEDICAL EDUCATION ADJUSTMENT FACTOR						1.17
1.18 MEDICAL EDUCATION ADJUSTMENT						1.18
1.19 ADJUSTED NET IPF PPS PAYMENTS						1.19
1.20 STOP LESS PAYMENT FLOOR						1.20
1.21 ADJUSTED NET PAYMENT FLOOR						1.21
1.22 STOP LOSS ADJUSTMENT						1.22
1.23 TOTAL IPF PPS PAYMENTS						1.23
INPATIENT REHABILITATION FACILITY (IRF)						
1.35 UNWEIGHTED INTERN AND RESIDENT FTE COUNT FOR COST REPORT PERIODS ENDING ON/OR PRIOR TO NOVEMBER 15, 2004. (SEE INSTRUCTIONS)						1.35
1.36 NEW TEACHING PROGRAM ADJUSTMENT. (SEE INSTR.)						1.36
1.37 CURRENT YEAR'S UNWEIGHTED FTE COUNT OF I&R OTHER THAN FTES IN THE FIRST 3 YEARS OF A "NEW TEACHING PROGRAM". (SEE INSTRUCTIONS)						1.37
1.38 CURRENT YEAR'S UNWEIGHTED I&R FTE COUNT FOR RESIDENTS WITHIN THE FIRST 3 YEARS OF A "NEW TEACHING PROGRAM". (SEE INSTRUCTIONS)						1.38
1.39 INTERN AND RESIDENT COUNT FOR IRF PPS MEDICAL EDUCATION ADJUSTMENT. (SEE INSTRUCTIONS)						1.39
1.40 AVERAGE DAILY CENSUS. (SEE INSTRUCTIONS)						1.40
1.41 MEDICAL EDUCATION ADJUSTMENT FACTOR						1.41
1.42 MEDICAL EDUCATION ADJUSTMENT						1.42
2 ORGAN ACQUISITION	224003					2
3 COST OF TEACHING PHYSICIANS						3
4 SUBTOTAL	1366851					4
5 PRIMARY PAYER PAYMENTS						5
6 SUBTOTAL	1366851					6
7 DEDUCTIBLES	33684					7
8 SUBTOTAL	1333167					8
9 COINSURANCE	5492					9
10 SUBTOTAL	1327675					10
11 REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)						11
11.01 REDUCED REIMBURSABLE BAD DEBTS						11.01
11.02 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)						11.02
12 SUBTOTAL	1327675					12
13 DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS	45248					13

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3
PART I

MEDICARE PART A SERVICES - TEFRA

	HOSPITAL (14-3300)	SUB I	SUB II	SUB III	SUB IV	
13.01 OTHER PASS THROUGH COSTS (SEE INSTRUCTIONS)						13.01
14 RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION						14
15 OTHER ADJUSTMENTS						15
16 AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS						16
17 TOTAL AMOUNT PAYABLE TO THE PROVIDER	1372923					17
18 SEQUESTRATION ADJUSTMENT						18
19 INTERIM PAYMENTS	1522078					19
19.01 TENTATIVE SETTLEMENT (FOR FI USE ONLY)						19.01
20 BALANCE DUE PROVIDER/PROGRAM	-149155					20
21 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-II, SECTION 115.2						21
TO BE COMPLETED BY INTERMEDIARY						
50 ORIGINAL OUTLIER AMOUNT						50
51 OUTLIER RECONCILIATION AMOUNT (SEE INSTRUCTIONS)						51
52 THE RATE USED TO CALCULATE THE TIME VALUE OF MONEY						52
53 OPERATING TIME VALUE OF MONEY (SEE INSTRUCTIONS)						53

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

WORKSHEET E-3
 PART III

	[] TITLE V	[] TITLE XVIII	[XX] TITLE XIX	NF I		
	HOSPITAL (14-3300) (OTHER)	SUB I	SUB II	SUB III	SUB IV	NF I
	COMPUTATION OF NET COST OF COVERED SERVICES	1	1	1	1	1
1	INPATIENT HOSPITAL/SNF/NF SERVICES	101605021				1
2	MEDICAL AND OTHER SERVICES					2
3	INTERNS AND RESIDENTS					3
4	ORGAN ACQUISITION CERTIFIED TRANSPLANT CENTERS O					4
5	COST OF TEACHING PHYSICIANS					5
6	SUBTOTAL	101605021				6
7	INPATIENT PRIMARY PAYER PAYMENTS					7
8	OUTPATIENT PRIMARY PAYER PAYMENTS					8
9	SUBTOTAL	101605021				9
	COMPUTATION OF LESSER OF COST OR CHARGES					
10	ROUTINE SERVICE CHARGES					10
11	ANCILLARY SERVICE CHARGES	186503056				11
12	INTERNS AND RESIDENTS SERVICE CHARGES					12
13	ORGAN ACQUISITION CHARGES, NET OF REVENUE					13
14	TEACHING PHYSICIANS					14
15	INCENTIVE FROM TARGET AMOUNT COMPUTATION					15
16	TOTAL REASONABLE CHARGES	186503056				16
	CUSTOMARY CHARGES					
17	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE					17
18	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(E)					18
19	RATIO OF LINE 17 TO LINE 18					19
20	TOTAL CUSTOMARY CHARGES	186503056				20
21	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST	84898035				21
22	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES					22
23	COST OF COVERED SERVICES	101605021				23
	PROSPECTIVE PAYMENT AMOUNT					
24	OTHER THAN OUTLIER PAYMENTS					24
25	OUTLIER PAYMENTS					25
26	PROGRAM CAPITAL PAYMENTS					26
27	CAPITAL EXCEPTION PAYMENTS					27
28	ROUTINE SERVICE OTHER PASS THROUGH COSTS					28
29	ANCILLARY SERVICE OTHER PASS THROUGH COSTS					29
30	SUBTOTAL	101605021				30
31	CUSTOMARY CHARGES (TITLE XIX PPS COVERED)					31
32	LESSER OF LINES 30 OR 31	101605021				32
33	DEDUCTIBLES (EXCLUDE PROFESSIONAL COMPONENT)					33

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

WORKSHEET E-3
 PART III

	[] TITLE V	[] TITLE XVIII	[XX] TITLE XIX	NF I			
	HOSPITAL (14-3300) (OTHER)	SUB I	SUB II	SUB III	SUB IV	NF I	
	1	1	1	1	1	1	
34	COMPUTATION OF REIMBURSEMENT SETTLEMENT						
35	EXCESS OF REASONABLE COST					34	
36	SUBTOTAL					101605021	35
37	COINSURANCE						36
38	SUM OF AMOUNTS FROM WKST E, PARTS C,D AND E,						37
38	REIMBURSABLE BAD DEBTS						38
38.01	REDUCED REIMBURSABLE BAD DEBTS						38.01
38.02	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)						38.02
39	UTILIZATION REVIEW						39
40	SUBTOTAL					101605021	40
41	INPATIENT ROUTINE SERVICE COST						41
42	MEDICARE INPATIENT ROUTINE CHARGES						42
43	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE						43
44	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(E)						44
45	RATIO OF LINE 43 TO LINE 44						45
46	TOTAL CUSTOMARY CHARGES						46
47	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST						47
48	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES						48
49	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM UTILIZATION						49
50	OTHER ADJUSTMENTS						50
51	AMOUNTS APPLICABLE TO PRIOR COST REPORTING DEPRECIABLE ASSETS						51
52	SUBTOTAL					101605021	52
53	INDIRECT MEDICAL EDUCATION ADJUSTMENT						53
54	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS						54
55	TOTAL AMOUNT PAYABLE TO THE PROVIDER					101605021	55
56	SEQUESTRATION ADJUSTMENT						56
57	INTERIM PAYMENTS					83849152	57
57.01	TENTATIVE SETTLEMENT (FOR FI USE ONLY)						57.01
58	BALANCE DUE PROVIDER/PROGRAM					17755869	58
59	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT SECTION 115.2						59

DIRECT GRADUATE MEDICAL EDUCATION (GME)
 & ESRD OUTPATIENT DIRECT MEDICAL EDUCATION COSTS

WORKSHEET E-3
 PART IV

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

COMPUTATION OF TOTAL DIRECT GME AMOUNT			
1	NUMBER OF FTE RESIDENTS FOR OB/GYN & PRIMARY CARE		1
1.01	NUMBER OF FTE RESIDENTS FOR ALL OTHERS		1.01
2	UPDATED PER RESIDENT AMOUNT FOR OB/GYN & PRIMARY CARE		2
2.01	UPDATED PER RESIDENT AMOUNT FOR ALL OTHERS		2.01
3	AGGREGATE APPROVED AMOUNT		3
3.01	UNWEIGHTED RESIDENT FTE COUNT FOR ALLOPATHIC & OSTEOPATHIC PROGRAMS FOR CR PERIODS ENDING ON OR BEFORE DEC 31, 1996	143.97	3.01
3.02	UNWEIGHTED RESIDENT FTE COUNT FOR ALLOPATHIC & OSTEOPATHIC PROGRAMS WHICH MEET THE CRITERIA FOR AN ADD ON TO THE CAP FOR NEW PROGRAMS IN ACCORDANCE WITH 42 CFR 413.86(g)(6)	5.49	3.02
3.03	UNWEIGHTED RESIDENT FTE COUNT FOR ALLOPATHIC & OSTEOPATHIC PROGRAMS FOR AFFILIATED PROGRAMS IN ACCORDANCE WITH 42 CFR 413.86(g)(4) [E-3,PT.VI,LN.4] [PLUS LINE 3.03]		3.03
3.04	FTE ADJUSTMENT CAP	149.46	3.04
3.05	UNWEIGHTED RESIDENT FTE COUNT FOR ALLOPATHIC & OSTEOPATHIC PROGRAMS FOR THE CURRENT YEAR	235.52	3.05
3.06	LESSER OF LINE 3.04 OR LINE 3.05	149.46	3.06
3.07	WEIGHTED FTE COUNT FOR PRIMARY CARE PHYSICIANS IN AN ALLOPATHIC AND OSTEOPATHIC PROGRAM FOR THE CURRENT YEAR. IF CURRENT YEAR IS ZERO AND TEACHING PROGRAM WAS IN EXISTENCE IN PRIOR YEAR ENTER COUNT IN COLUMN ZERO	87.71	3.07
3.08	WEIGHTED FTE COUNT FOR ALL OTHER PHYSICIANS IN AN ALLOPATHIC AND OSTEOPATHIC PROGRAM FOR THE CURRENT YEAR. IF CURRENT YEAR IS ZERO AND TEACHING PROGRAM WAS IN EXISTENCE IN PRIOR YEAR ENTER COUNT IN COLUMN ZERO	107.27	3.08
3.09	SUM OF LINES 3.07 AND LINE 3.08	194.98	3.09
3.10	SEE INSTRUCTIONS	123.73	3.10
3.11	WEIGHTED DENTAL AND PODIATRIC RESIDENT FTE COUNT FOR THE CURRENT YEAR. IF CURRENT YEAR IS ZERO AND TEACHING PROGRAM WAS IN EXISTENCE IN PRIOR YEAR ENTER COUNT IN COLUMN ZERO	3.92	3.11
3.12	SEE INSTRUCTIONS	71.99	3.12
3.13	TOTAL WEIGHTED RESIDENT FTE COUNT FOR THE PRIOR CR YEAR. (SEE INSTRUCTIONS)	71.41	3.13
3.14	TOTAL WEIGHTED RESIDENT FTE COUNT FOR PENULTIMATE CR YEAR. (SEE INSTRUCTIONS)	71.03	3.14
3.15	ROLLING AVERAGE FTE COUNT (SEE INSTRUCTIONS)	71.48	3.15
3.16	SEE INSTRUCTIONS [RESIDENTS IN INITIAL YEARS 0.00]	71.48	3.16
3.17	SEE INSTRUCTIONS	85248.21	3.17
3.18	SEE INSTRUCTIONS	6093542	3.18

DIRECT GRADUATE MEDICAL EDUCATION (GME)
 & ESRD OUTPATIENT DIRECT MEDICAL EDUCATION COSTS

WORKSHEET E-3
 PART IV
 (CONT)

[] TITLE V	[XX] TITLE XVIII	[] TITLE XIX		
3.19 SEE INSTRUCTIONS			55.36	3.19
3.20 SEE INSTRUCTIONS			52.37	3.20
3.21 SEE INSTRUCTIONS			54.46	3.21
3.22 SEE INSTRUCTIONS [RESIDENTS IN INITIAL YEARS 0.00]			54.46	3.22
3.23 SEE INSTRUCTIONS DEPENDING ON THE COST REPORTING PERIODS BEGINNING PRIOR TO 10/01/2001 OR ON OR AFTER 10/01/2001			85248.21	3.23
3.24 SEE INSTRUCTIONS DEPENDING ON THE COST REPORTING PERIODS BEGINNING PRIOR TO 10/01/2001 OR ON OR AFTER 10/01/2001			4642618	3.24
3.25 SEE INSTRUCTIONS DEPENDING ON THE COST REPORTING PERIODS BEGINNING PRIOR TO 10/01/2001 OR ON OR AFTER 10/01/2001			10736160	3.25
COMPUTATION OF PROGRAM PATIENT LOAD				
4 PROGRAM PART A INPATIENT DAYS			356	4
5 TOTAL INPATIENT DAYS			69678	5
6 RATIO OF PROGRAM INPATIENT DAYS TO TOTAL INPATIENT DAYS			.005109	6
	[LINE 6 x] [E-3,PART 6]			
	[LINE 3.25] [LINE 11]			
6.01 TOTAL GME PAYMENT FOR NON-MANAGED CARE DAYS 54851	0		54851	6.01
6.02 PROGRAM MANAGED CARE DAYS OCCURRING ON OR AFTER JAN 1 OF THIS COST REPORTING PERIOD				6.02
6.03 TOTAL INPATIENT DAYS FROM LINE 5 ABOVE			69678	6.03
6.04 APPROPRIATE PERCENTAGE FOR INCLUSION OF MANAGED CARE DAYS			100.00	6.04
6.05 GRADUATE MEDICAL EDUCATION PAYMENT FOR MANAGED CARE DAYS ON OR AFTER JAN 1 THROUGH THE END OF THE COST REPORTING PERIOD				6.05
6.06 PROGRAM MANAGED CARE DAYS OCCURRING BEFORE JAN 1 OF THIS COST REPORTING YEAR				6.06
6.07 APPROPRIATE PERCENTAGE USING THE CRITERIA IDENTIFIED ON LINE 6.04 ABOVE			100.00	6.07
	[PRIOR TO] [E-3,PART 6]			
	[422] [LINE 12]			
6.08 GRAD.MED.ED.PAYMENT FOR MANAGED CARE DAYS 0	0			6.08
PRIOR TO JAN 1 OF THIS COST REPORTING PERIOD				
DIRECT MEDICAL EDUCATION COSTS FOR ESRD COMPOSITE RATE - TITLE XVIII ONLY (NURSING SCHOOL AND PARAMEDICAL EDUCATION COSTS)				
7 RENAL DIALYSIS DIRECT MEDICAL EDUCATION COSTS				7
8 RENAL DIALYSIS AND HOME DIALYSIS TOTAL CHARGES			6032626	8
9 RATIO OF DIRECT MEDICAL EDUCATION COSTS TO TOTAL CHARGES				9
10 MEDICARE O/P ESRD CHARGES				10
11 MEDICARE O/P ESRD DIRECT MEDICAL EDUCATION COSTS				11

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DIRECT GRADUATE MEDICAL EDUCATION (GME)
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WORKSHEET E-3
PART IV
(CONT)

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

APPORTIONMENT BASED ON MEDICARE REASONABLE COST - TITLE XVIII ONLY			
PART A REASONABLE COST			
12	REASONABLE COST	1242018	12
13	ORGAN ACQUISITION COSTS	224003	13
14	COST OF TEACHING PHYSICIANS		14
15	PRIMARY PAYER PAYMENTS		15
16	TOTAL PART A REASONABLE COST	1466021	16
PART B REASONABLE COST			
17	REASONABLE COST	311130	17
18	PRIMARY PAYER PAYMENTS		18
19	TOTAL PART B REASONABLE COST	311130	19
20	TOTAL REASONABLE COST	1777151	20
21	RATIO OF PART A REASONABLE COST TO TOTAL REASONABLE COST	.824928	21
22	RATIO OF PART B REASONABLE COST TO TOTAL REASONABLE COST	.175072	22
ALLOCATION OF MEDICARE DIRECT GME COSTS BETWEEN PART A AND PART B			
23	TOTAL PROGRAM GME PAYMENT		23
23.01	FOR COST REPORTING PERIODS ENDING ON OR AFTER JAN 1, 1998	54851	23.01
24	PART A MEDICARE GME PAYMENT - TITLE XVIII ONLY	45248	24
25	PART B MEDICARE GME PAYMENT - TITLE XVIII ONLY	9603	25

DIRECT GRADUATE MEDICAL EDUCATION (GME)
& ESRD OUTPATIENT DIRECT MEDICAL EDUCATION COSTS

WORKSHEET E-3
PART IV

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

COMPUTATION OF TOTAL DIRECT GME AMOUNT		
1	NUMBER OF FTE RESIDENTS FOR OB/GYN & PRIMARY CARE	1
1.01	NUMBER OF FTE RESIDENTS FOR ALL OTHERS	1.01
2	UPDATED PER RESIDENT AMOUNT FOR OB/GYN & PRIMARY CARE	2
2.01	UPDATED PER RESIDENT AMOUNT FOR ALL OTHERS	2.01
3	AGGREGATE APPROVED AMOUNT	3
3.01	UNWEIGHTED RESIDENT FTE COUNT FOR ALLOPATHIC & OSTEOPATHIC PROGRAMS FOR CR PERIODS ENDING ON OR BEFORE DEC 31, 1996	3.01
3.02	UNWEIGHTED RESIDENT FTE COUNT FOR ALLOPATHIC & OSTEOPATHIC PROGRAMS WHICH MEET THE CRITERIA FOR AN ADD ON TO THE CAP FOR NEW PROGRAMS IN ACCORDANCE WITH 42 CFR 413.86(g)(6)	3.02
3.03	UNWEIGHTED RESIDENT FTE COUNT FOR ALLOPATHIC & OSTEOPATHIC PROGRAMS FOR AFFILIATED PROGRAMS IN ACCORDANCE WITH 42 CFR 413.86(g)(4) [E-3,PT.VI,LN.4] [PLUS LINE 3.03]	3.03
3.04	FTE ADJUSTMENT CAP	3.04
3.05	UNWEIGHTED RESIDENT FTE COUNT FOR ALLOPATHIC & OSTEOPATHIC PROGRAMS FOR THE CURRENT YEAR	3.05
3.06	LESSER OF LINE 3.04 OR LINE 3.05	3.06
3.07	WEIGHTED FTE COUNT FOR PRIMARY CARE PHYSICIANS IN AN ALLOPATHIC AND OSTEOPATHIC PROGRAM FOR THE CURRENT YEAR. IF CURRENT YEAR IS ZERO AND TEACHING PROGRAM WAS IN EXISTENCE IN PRIOR YEAR ENTER COUNT IN COLUMN ZERO	3.07
3.08	WEIGHTED FTE COUNT FOR ALL OTHER PHYSICIANS IN AN ALLOPATHIC AND OSTEOPATHIC PROGRAM FOR THE CURRENT YEAR. IF CURRENT YEAR IS ZERO AND TEACHING PROGRAM WAS IN EXISTENCE IN PRIOR YEAR ENTER COUNT IN COLUMN ZERO	3.08
3.09	SUM OF LINES 3.07 AND LINE 3.08	3.09
3.10	SEE INSTRUCTIONS	3.10
3.11	WEIGHTED DENTAL AND PODIATRIC RESIDENT FTE COUNT FOR THE CURRENT YEAR. IF CURRENT YEAR IS ZERO AND TEACHING PROGRAM WAS IN EXISTENCE IN PRIOR YEAR ENTER COUNT IN COLUMN ZERO	3.11
3.12	SEE INSTRUCTIONS	3.12
3.13	TOTAL WEIGHTED RESIDENT FTE COUNT FOR THE PRIOR CR YEAR. (SEE INSTRUCTIONS)	3.13
3.14	TOTAL WEIGHTED RESIDENT FTE COUNT FOR PENULTIMATE CR YEAR. (SEE INSTRUCTIONS)	3.14
3.15	ROLLING AVERAGE FTE COUNT (SEE INSTRUCTIONS)	3.15
3.16	SEE INSTRUCTIONS [RESIDENTS IN INITIAL YEARS 0.00]	3.16
3.17	SEE INSTRUCTIONS	3.17
3.18	SEE INSTRUCTIONS	3.18

DIRECT GRADUATE MEDICAL EDUCATION (GME)
 & ESRD OUTPATIENT DIRECT MEDICAL EDUCATION COSTS

WORKSHEET E-3
 PART IV
 (CONT)

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

3.19	SEE INSTRUCTIONS			3.19
3.20	SEE INSTRUCTIONS			3.20
3.21	SEE INSTRUCTIONS			3.21
3.22	SEE INSTRUCTIONS [RESIDENTS IN INITIAL YEARS	0.00]	0.00	3.22
3.23	SEE INSTRUCTIONS DEPENDING ON THE COST REPORTING PERIODS BEGINNING PRIOR TO 10/01/2001 OR ON OR AFTER 10/01/2001		0.00	3.23
3.24	SEE INSTRUCTIONS DEPENDING ON THE COST REPORTING PERIODS BEGINNING PRIOR TO 10/01/2001 OR ON OR AFTER 10/01/2001			3.24
3.25	SEE INSTRUCTIONS DEPENDING ON THE COST REPORTING PERIODS BEGINNING PRIOR TO 10/01/2001 OR ON OR AFTER 10/01/2001			3.25
COMPUTATION OF PROGRAM PATIENT LOAD				
4	PROGRAM PART A INPATIENT DAYS		36160	4
5	TOTAL INPATIENT DAYS		69678	5
6	RATIO OF PROGRAM INPATIENT DAYS TO TOTAL INPATIENT DAYS		.518959	6
		[LINE 6 x] [E-3,PART 6]		
		[LINE 3.25] [LINE 11]		
6.01	TOTAL GME PAYMENT FOR NON-MANAGED CARE DAYS	0	0	6.01
6.02	PROGRAM MANAGED CARE DAYS OCCURRING ON OR AFTER JAN 1 OF THIS COST REPORTING PERIOD			6.02
6.03	TOTAL INPATIENT DAYS FROM LINE 5 ABOVE		69678	6.03
6.04	APPROPRIATE PERCENTAGE FOR INCLUSION OF MANAGED CARE DAYS		100.00	6.04
6.05	GRADUATE MEDICAL EDUCATION PAYMENT FOR MANAGED CARE DAYS ON OR AFTER JAN 1 THROUGH THE END OF THE COST REPORTING PERIOD			6.05
6.06	PROGRAM MANAGED CARE DAYS OCCURRING BEFORE JAN 1 OF THIS COST REPORTING YEAR			6.06
6.07	APPROPRIATE PERCENTAGE USING THE CRITERIA IDENTIFIED ON LINE 6.04 ABOVE		100.00	6.07
		[PRIOR TO] [E-3,PART 6]		
		[422] [LINE 12]		
6.08	GRAD.MED.ED.PAYMENT FOR MANAGED CARE DAYS PRIOR TO JAN 1 OF THIS COST REPORTING PERIOD	0	0	6.08
DIRECT MEDICAL EDUCATION COSTS FOR ESRD COMPOSITE RATE - TITLE XVIII ONLY (NURSING SCHOOL AND PARAMEDICAL EDUCATION COSTS)				
7	RENAL DIALYSIS DIRECT MEDICAL EDUCATION COSTS			7
8	RENAL DIALYSIS AND HOME DIALYSIS TOTAL CHARGES			8
9	RATIO OF DIRECT MEDICAL EDUCATION COSTS TO TOTAL CHARGES			9
10	MEDICARE O/P ESRD CHARGES			10
11	MEDICARE O/P ESRD DIRECT MEDICAL EDUCATION COSTS			11

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WORKSHEET E-3
PART IV
(CONT)

[] TITLE V

[] TITLE XVIII

[XX] TITLE XIX

APPORIONMENT BASED ON MEDICARE REASONABLE COST - TITLE XVIII ONLY
PART A REASONABLE COST

12	REASONABLE COST	12
13	ORGAN ACQUISITION COSTS	13
14	COST OF TEACHING PHYSICIANS	14
15	PRIMARY PAYER PAYMENTS	15
16	TOTAL PART A REASONABLE COST	16
	PART B REASONABLE COST	
17	REASONABLE COST	17
18	PRIMARY PAYER PAYMENTS	18
19	TOTAL PART B REASONABLE COST	19
20	TOTAL REASONABLE COST	20
21	RATIO OF PART A REASONABLE COST TO TOTAL REASONABLE COST	21
22	RATIO OF PART B REASONABLE COST TO TOTAL REASONABLE COST	22

ALLOCATION OF MEDICARE DIRECT GME COSTS BETWEEN PART A AND PART B

23	TOTAL PROGRAM GME PAYMENT	23
23.01	FOR COST REPORTING PERIODS ENDING ON OR AFTER JAN 1, 1998	23.01
24	PART A MEDICARE GME PAYMENT - TITLE XVIII ONLY	24
25	PART B MEDICARE GME PAYMENT - TITLE XVIII ONLY	25

BALANCE SHEET

WORKSHEET G

ASSETS		GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
		1	2	3	4
CURRENT ASSETS					
1	CASH ON HAND AND IN BANKS	1350697			1
2	TEMPORARY INVESTMENTS				2
3	NOTES RECEIVABLE				3
4	ACCOUNTS RECEIVABLE	29992961			4
5	OTHER RECEIVABLES	5450000			5
6	ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE	-5359175			6
7	INVENTORY				7
8	PREPAID EXPENSES				8
9	OTHER CURRENT ASSETS	60374530			9
10	DUE FROM OTHER FUNDS				10
11	TOTAL CURRENT ASSETS	91809013			11
FIXED ASSETS					
12	LAND	39289353			12
12.01	ACCUMULATED DEPRECIATION				12.01
13	LAND IMPROVEMENTS	499477			13
13.01	ACCUMULATED DEPRECIATION				13.01
14	BUILDINGS	816434752			14
14.01	ACCUMULATED DEPRECIATION	-214154778			14.01
15	LEASEHOLD IMPROVEMENTS	8920581			15
15.01	ACCUMULATED AMORTIZATION				15.01
16	FIXED EQUIPMENT				16
16.01	ACCUMULATED DEPRECIATION				16.01
17	AUTOMOBILES AND TRUCKS				17
17.01	ACCUMULATED DEPRECIATION				17.01
18	MAJOR MOVABLE EQUIPMENT	252494037			18
18.01	ACCUMULATED DEPRECIATION	-228789208			18.01
19	MINOR EQUIPMENT DEPRECIABLE				19
19.01	ACCUMULATED DEPRECIATION				19.01
20	MINOR EQUIPMENT-NONDEPRECIABLE				20
21	TOTAL FIXED ASSETS	674694214			21
OTHER ASSETS					
22	INVESTMENTS	512015029	375900235	160960187	22
23	DEPOSITS ON LEASES				23
24	DUE FROM OWNERS/OFFICERS				24
25	OTHER ASSETS	137130388			25
26	TOTAL OTHER ASSETS	649145417	375900235	160960187	26
27	TOTAL ASSETS	1415648644	375900235	160960187	27
LIABILITIES AND FUND BALANCES					
		GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
		1	2	3	4
CURRENT LIABILITIES					
28	ACCOUNTS PAYABLE	119183716			28
29	SALARIES, WAGES & FEES PAYABLE				29
30	PAYROLL TAXES PAYABLE				30
31	NOTES & LOANS PAYABLE (SHORT TERM)				31
32	DEFERRED INCOME				32
33	ACCELERATED PAYMENTS				33
34	DUE TO OTHER FUNDS				34
35	OTHER CURRENT LIABILITIES	16376774			35
36	TOTAL CURRENT LIABILITIES	135560490			36
LONG-TERM LIABILITIES					
37	MORTGAGE PAYABLE				37
38	NOTES PAYABLE	565855743			38
39	UNSECURED LOANS				39
40	LOANS FROM OWNERS .01 PRIOR TO 7/1/66 .02 ON OR AFTER 7/1/66				40
41	OTHER LONG TERM LIABILITIES	145334037			41
42	TOTAL LONG TERM LIABILITIES	711189780			42
43	TOTAL LIABILITIES	846750270			43
CAPITAL ACCOUNTS					
44	GENERAL FUND BALANCE	568898374			44
45	SPECIFIC PURPOSE FUND BALANCE		375900235		45
46	DONOR CREATED-ENDOWMENT FUND BAL-RESTRICTED			160960187	46
47	DONOR CREATED-ENDOWMENT FUND BAL-UNRESTRICTED				47
48	GOVERNING BODY CREATED - ENDOWMENT FUND BAL				48
49	PLANT FUND BALANCE - INVESTED IN PLANT				49
50	PLANT FUND BALANCE - RESERVE FOR PLANT IMPROVEMENT, REPLACEMENT AND EXPANSION				50
51	TOTAL FUND BALANCES	568898374	375900235	160960187	51
52	TOTAL LIABILITIES AND FUND BALANCES	1415648644	375900235	160960187	52

STATEMENT OF CHANGES IN FUND BALANCES

WORKSHEET G-1

	GENERAL FUND 1	SPECIFIC PURPOSE FUND 2	ENDOWMENT FUND 3	PLANT FUND 4
1 FUND BALANCES AT BEGINNING OF PERIOD	514889627	349926999	158880081	1
2 NET INCOME (LOSS)	86610391			2
3 TOTAL	601500018	349926999	158880081	3
4 ADDITIONS (CREDIT ADJUSTMENTS)	432701	84730503	2823209	4
5 GRANTS				5
6 INVESTMENT RETURN		11464083		6
7 TRANSFER FROM AFFILIATES	779974			7
8				8
9				9
10 TOTAL ADDITIONS	1212675	96194586	2823209	10
11 SUBTOTAL	602712693	446121585	161703290	11
12 DEDUCTIONS (DEBIT ADJUSTMENTS)	33814319	69441376	743103	12
13 TRANSFER TO AFFILIATES		779974		13
14 CAPITAL ASSETS				14
15				15
16				16
17				17
18 TOTAL DEDUCTIONS	33814319	70221350	743103	18
19 FUND BALANCE AT END OF PERIOD PER BALANCE SHEET	568898374	375900235	160960187	19

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

WORKSHEET G-2
 PARTS I & II

PART I - PATIENT REVENUES

REVENUE CENTER	INPATIENT 1	OUTPATIENT 2	TOTAL 3	
1 GENERAL INPATIENT ROUTINE CARE SERVICES				1
2 HOSPITAL	91707809		91707809	2
4 SUBPROVIDER I				4
5 SWING BED - SNF				5
6 SWING BED - NF				6
7 SKILLED NURSING FACILITY				7
8 NURSING FACILITY				8
9 OTHER LONG TERM CARE				9
10 TOTAL GENERAL INPATIENT CARE SERVICES	91707809		91707809	10
10.01 INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES				10.01
11 INTENSIVE CARE UNIT	53090231		53090231	11
12 NEONATOLOGY	56985030		56985030	12
13 CORONARY CARE UNIT				13
14 BURN INTENSIVE CARE UNIT				14
15 SURGICAL INTENSIVE CARE UNIT				15
16 OTHER SPECIAL CARE (SPECIFY)				16
17 TOTAL INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICE	110075261		110075261	17
18 TOTAL INPATIENT ROUTINE CARE SERVICES	201783070		201783070	18
18.50 ANCILLARY SERVICES	515374435	412695987	928070422	18.50
18.60 OUTPATIENT SERVICES				18.60
19 RHC				19
20 FQHC				20
21 HOME HEALTH AGENCY				21
22 AMBULANCE				22
23 CORF				23
24 ASC				24
25 HOSPICE				25
26 TOTAL PATIENT REVENUES	717157505	412695987	1129853492	26

PART II - OPERATING EXPENSES

	1	2	
26 OPERATING EXPENSES		533605845	26
27 ADD (SPECIFY)			27
28			28
29			29
30			30
31			31
32			32
33 TOTAL ADDITIONS			33
34 DEDUCT (SPECIFY)			34
35			35
36			36
37			37
38			38
39 TOTAL DEDUCTIONS			39
40 TOTAL OPERATING EXPENSES		533605845	40

STATEMENT OF REVENUES AND EXPENSES

WORKSHEET G-3

DESCRIPTION			
1	TOTAL PATIENT REVENUES	1129853492	1
2	LESS - CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENTS' ACCOUNTS	643024923	2
3	NET PATIENT REVENUES	486828569	3
4	LESS - TOTAL OPERATING EXPENSES	533605845	4
5	NET INCOME FROM SERVICE TO PATIENTS	-46777276	5
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	59528320	6
7	INCOME FROM INVESTMENTS	38133593	7
8	REVENUE FROM TELEPHONE AND TELEGRAPH SERVICE		8
9	REVENUE FROM TELEVISION AND RADIO SERVICE		9
10	PURCHASE DISCOUNTS		10
11	REBATES AND REFUNDS OF EXPENSES	781863	11
12	PARKING LOT RECEIPTS	1059277	12
13	REVENUE FROM LAUNDRY AND LINEN SERVICE		13
14	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	1182013	14
15	REVENUE FROM RENTAL OF LIVING QUARTERS		15
16	REV FROM SALE OF MED & SURG SUPP TO OTHER THAN PATIENTS		16
17	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS		17
18	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS	3725	18
19	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)		19
20	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN		20
21	RENTAL OF VENDING MACHINES	113087	21
22	RENTAL OF HOSPITAL SPACE	2586556	22
23	GOVERNMENTAL APPROPRIATIONS		23
24	OTHER (SPECIFY)		24
24.01	SELF INSURANCE INCOME	3056772	24.01
24.02	INTEREST INCOME	829980	24.02
24.03	CHANGE IN UNREALIZED INVESTMENT	1199392	24.03
24.04	SPECIMEN REVENUE	1210056	24.04
24.05	ASSETS RELEASED FROM RESTRICTION	3851449	24.05
24.06	CMRI	15468405	24.06
24.07	INTEREST RATE SWAP		24.07
24.08	CONTRACT REVENUE-70412	119301	24.08
24.09	SHUTTLE REVENUE	29039	24.09
24.10	PRENTICE TRANSPORT	25124	24.10
24.11	PENSION LIABILITY ADJUSTMENT		24.11
24.12	TRUST INCOME	934434	24.12
24.13	CDH REVENUE	613651	24.13
24.14	INDIRECT COST RECOVERY	1771723	24.14
24.15	ENDOWMENT & SP FUND RECOVERY	891583	24.15
25	TOTAL OTHER INCOME	133389343	25
26	TOTAL	86612067	26
27			27
27.01	LOSS ON DISPOSAL OF ASSETS	1676	27.01
27.02	OTHER EXPENSE		27.02
27.03	PENSION LIABILITY ADJUSTMENT		27.03
27.04	INTEREST RATE SWAP		27.04
27.05	AFFILIATE TRANSFERS		27.05
28			28
29			29
30	TOTAL OTHER EXPENSES	1676	30
31	NET INCOME (OR LOSS) FOR THE PERIOD	86610391	31

ALLOCATION OF ALLOWABLE CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES

WORKSHEET L-1
 PART I

COST CENTER DESCRIPTION	EXTRAORDI- NARY CAP- REL COSTS	SUBTOTAL	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL
	0	4A	25	26	27
GENERAL SERVICE COST CENTERS					
1 OLD CAP REL COSTS-BLDG & FIXT					1
2 OLD CAP REL COSTS-MVBLE EQUIP					2
3 NEW CAP REL COSTS-BLDG & FIXT					3
4 NEW CAP REL COSTS-MVBLE EQUIP					4
5 EMPLOYEE BENEFITS					5
5.01 EMPLOYEE BENEFITS FTE BASED					5.01
6.01 ADMINISTRATION & GENERAL					6.01
6.02 ADMIN & GENERAL					6.02
6.03 ADMIN & GEN-CMRC					6.03
7 MAINTENANCE & REPAIRS					7
8 OPERATION OF PLANT					8
9 LAUNDRY & LINEN SERVICE					9
10 HOUSEKEEPING					10
11 DIETARY					11
12 CAFETERIA					12
13 MAINTENANCE OF PERSONNEL					13
13.01 VOLUNTEERS					13.01
14 NURSING ADMINISTRATION					14
15 CENTRAL SERVICES & SUPPLY					15
16 PHARMACY					16
17 MEDICAL RECORDS & LIBRARY					17
18 SOCIAL SERVICE					18
20 NONPHYSICIAN ANESTHETISTS					20
21 NURSING SCHOOL					21
22 I&R SERVICES-SALARY & FRINGES					22
23 I&R SERVICES-OTHER PRGM COSTS					23
24 PARAMED ED PRGM-(SPECIFY)					24
INPATIENT ROUTINE SERV COST CENTERS					
25 ADULTS & PEDIATRICS					25
26 INTENSIVE CARE UNIT					26
26.01 NEONATOLOGY					26.01
ANCILLARY SERVICE COST CENTERS					
37 OPERATING ROOM					37
40 ANESTHESIOLOGY					40
41 RADIOLOGY-DIAGNOSTIC					41
44 LABORATORY					44
46.30 BLOOD CLOTTING FACTORS ADMIN C					46.30
49 RESPIRATORY THERAPY					49
50 PHYSICAL THERAPY					50
52 SPEECH PATHOLOGY					52
53 ELECTROCARDIOLOGY					53
53.01 CARDIAC CATH & ECHO					53.01
54 ELECTROENCEPHALOGRAPHY					54
55 MEDICAL SUPPLIES CHARGED TO PA					55
56 DRUGS CHARGED TO PATIENTS					56
56.01 OUTPATIENT PHARMACY					56.01
57 RENAL DIALYSIS					57
58.01 PSYCHIATRY					58.01
OUTPATIENT SERVICE COST CENTERS					
60 CLINIC					60
61 EMERGENCY					61
62 OBSERVATION BEDS (NON-DISTINCT					62
63.50 RHC					63.50
63.60 FQHC					63.60
OTHER REIMBURSABLE COST CENTERS					
65 AMBULANCE SERVICES					65
69.10 CMHC					69.10
69.20 OUTPATIENT PHYSICAL THERAPY					69.20
69.30 OUTPATIENT OCCUPATIONAL THERAP					69.30
69.40 OUTPATIENT SPEECH PATHOLOGY					69.40
71 HOME HEALTH AGENCY					71
SPECIAL PURPOSE COST CENTERS					
83 KIDNEY ACQUISITION					83
84 LIVER ACQUISITION					84
85 HEART ACQUISITION					85
85.01 PANCREAS ACQUISITION					85.01
85.02 INTESTINAL ACQUISITION					85.02
85.03 ISLET CELL ACQUISITION					85.03
95 SUBTOTALS					95
NONREIMBURSABLE COST CENTERS					
96 GIFT, FLOWER, COFFEE SHOP & CA					96
97 RESEARCH					97
98.01 OFFSITE FACILITIES					98.01
99.01 ENDOWMENTS & OTHER SERVICES					99.01

PROVIDER NO. 14-3300 CHILDREN'S MEMORIAL HOSPITAL
PERIOD FROM 09/01/2009 TO 08/31/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
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ALLOCATION OF ALLOWABLE CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES

WORKSHEET L-1
PART I

COST CENTER DESCRIPTION	EXTRAORDI- NARY CAP- REL COSTS	SUBTOTAL	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL	
	0	4A	25	26	27	
99.02 NON-REIMBURSABLE CLINICS						99.02
101 CROSS FOOT ADJUSTMENTS						101
102 NEGATIVE COST CENTER						102
103 TOTAL						103
104 TOTAL STATISTICAL BASIS						104
105 UNIT COST MULTIPLIER						105
105 UNIT COST MULTIPLIER						105

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

HOSPITAL

COST CENTERS	---- TITLE XVIII ----		----- TITLE XIX -----		----- TITLE V -----		TOTAL THIRD PARTY UTIL
	PART A 1	PART B 2	INPATIENT 3	OUTPATIENT 4	INPATIENT 5	OUTPATIENT 6	
UTILIZATION PERCENTAGES BASED ON DAYS							
25 ADULTS & PEDIATRICS	0.70		49.06				49.76 25
26 INTENSIVE CARE UNIT	0.33		56.30				56.63 26
26.01 NEONATOLOGY			44.43				44.43 26.01
UTILIZATION PERCENTAGES BASED ON CHARGES							
37 OPERATING ROOM	0.46	0.02	17.66				18.14 37
40 ANESTHESIOLOGY	0.44	0.03	17.15				17.62 40
41 RADIOLOGY-DIAGNOSTIC	0.25	0.05	13.35				13.65 41
44 LABORATORY	0.38	0.06	21.65				22.09 44
49 RESPIRATORY THERAPY	0.05	0.01	48.15				48.21 49
50 PHYSICAL THERAPY	0.10		8.75				8.85 50
52 SPEECH PATHOLOGY	0.05	0.02	6.02				6.09 52
53 ELECTROCARDIOLOGY	0.14	0.14	12.48				12.76 53
53.01 CARDIAC CATH & ECHO	0.26	0.11	18.37				18.74 53.01
54 ELECTROENCEPHALOGRAPHY	0.03	0.02	6.34				6.39 54
55 MEDICAL SUPPLIES CHARGED TO PAT	0.39		49.54				49.93 55
56 DRUGS CHARGED TO PATIENTS	0.47	0.02	40.70				41.19 56
57 RENAL DIALYSIS	1.81	0.01	11.87				13.69 57
58.01 PSYCHIATRY	0.02	0.02	1.74				1.78 58.01
60 CLINIC		0.11	1.53				1.64 60
61 EMERGENCY	0.10	0.02	10.41				10.53 61
62 OBSERVATION BEDS (NON-DISTINCT)		0.11					0.11 62
101 TOTAL CHARGES	0.24	0.03	17.07				17.34 101

COST CENTER	--- DIRECT COSTS ---		-- ALLOCATED OVERHEAD --		--- TOTAL COSTS ---		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	
57 RENAL DIALYSIS	1351487	.27	615854	.28	1967341	.39	57
58.01 PSYCHIATRY	4154550	.83	4532489	2.08	8687039	1.74	58.01
60 CLINIC	12451274	2.50	14645771	6.72	27097045	5.44	60
61 EMERGENCY	8740096	1.75	8726262	4.01	17466358	3.51	61
62 OBSERVATION BEDS (NON-DISTINCT							62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES	2409274	.48	1144250	.53	3553524	.71	65
OUTPATIENT SERVICE COST CENTERS							
69.10 CMHC							69.10
69.20 OUTPATIENT PHYSICAL THERAPY							69.20
69.30 OUTPATIENT OCCUPATIONAL THERAPY							69.30
69.40 OUTPATIENT SPEECH PATHOLOGY							69.40
71 HOME HEALTH AGENCY							71
SPECIAL PURPOSE COST CENTERS							
83 KIDNEY ACQUISITION	874357	.18	245659	.11	1120016	.22	83
84 LIVER ACQUISITION	1216878	.24	317830	.15	1534708	.31	84
85 HEART ACQUISITION	1110386	.22	304758	.14	1415144	.28	85
85.01 PANCREAS ACQUISITION							85.01
85.02 INTESTINAL ACQUISITION	244631	.05	96221	.04	340852	.07	85.02
85.03 ISLET CELL ACQUISITION							85.03
NONREIMBURSABLE COST CENTERS							
96 GIFT, FLOWER, COFFEE SHOP & CAN	17611		2960037	1.36	2977648	.60	96
97 RESEARCH	37262000	7.48	24021384	11.03	61283384	12.30	97
98.01 OFFSITE FACILITIES	10209699	2.05	9551444	4.39	19761143	3.97	98.01
99.01 ENDOWMENTS & OTHER SERVICES	13277654	2.67	6788915	3.12	20066569	4.03	99.01
99.02 NON-REIMBURSABLE CLINICS	5826883	1.17	9486068	4.36	15312951	3.07	99.02
101 CROSS FOOT ADJUSTMENTS							101
102 NEGATIVE COST CENTER							102
103 TOTAL	498105642	100.00	0	.00	498105642	100.00	103

**** THIS PROVIDER IS NOT A PPS HOSPITAL

III. COST TO CHARGE RATIO FOR OUTPATIENT SERVICES

1. TOTAL PROGRAM (TITLE XVIII) OUTPATIENT COST EXCLUDING SERVICES NOT SUBJECT TO OPPTS. (WKST D, PART V, COLUMNS 2, 2.01, 3, 3.01, 4, 4.01, 5, 5.01, 5.03 & 5.04 x COLUMN 1.01 LESS LINES 45, 50 - 52, 57, 64, 65 & SUBSCRIPTS, & 66)	307172
2. TOTAL PROGRAM (TITLE XVIII) OUTPATIENT CHARGES EXCLUDING SERVICES NOT SUBJECT TO OPPTS. (WKST D, PART V, LINE 104, COLUMNS 2, 2.01, 3, 3.01, 4, 4.01, 5, 5.01, 5.03 & 5.04 LESS LINES 45, 50 - 52, 57, 64, 65 & SUBSCRIPTS, & 66)	811227
3. RATIO OF COST TO CHARGES (LINE 1 / LINE 2)	.379