

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

WORKSHEET S  
 PARTS I, II & III

PART I - COST REPORT STATUS

- PROVIDER USE ONLY
- 1.  ELECTRONICALLY FILED COST REPORT
  - 2.  MANUALLY SUBMITTED COST REPORT
  - 3.  IF THIS IS AN AMENDED REPORT ENTER THE NUMBER OF TIMES THE PROVIDER RESUBMITTED THIS COST REPORT
  - 4.  MEDICARE UTILIZATION. ENTER "F" FOR FULL OR "L" FOR LOW.
- DATE: \_\_\_\_\_ TIME: \_\_\_\_\_
- CONTRACTOR USE ONLY
- 5.  COST REPORT STATUS
  - 1 - AS SUBMITTED
  - 2 - SETTLED WITHOUT AUDIT
  - 3 - SETTLED WITH AUDIT
  - 4 - REOPENED
  - 5 - AMENDED
  - 6. DATE RECEIVED: \_\_\_\_\_
  - 7. CONTRACTOR NO: \_\_\_\_\_
  - 8.  INITIAL REPORT FOR THIS PROVIDER CCN
  - 9.  FINAL REPORT FOR THIS PROVIDER CCN
  - 10. NPR DATE: \_\_\_\_\_
  - 11. CONTRACTOR'S VENDOR CODE: \_\_\_\_\_
  - 12.  IF LINE 5, COLUMN 1 IS 4: ENTER NUMBER OF TIMES REOPENED - 0-9.

PART II - CERTIFICATION

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED 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 SHERMAN HOSPITAL (14-0030) (PROVIDER NAME(S) AND NUMBER(S)) FOR THE COST REPORTING PERIOD BEGINNING 05/01/2010 AND ENDING 04/30/2011, AND 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 IDENTIFIED IN THIS COST REPORT WERE PROVIDED IN COMPLIANCE WITH SUCH LAWS AND REGULATIONS.

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

\_\_\_\_\_  
 TITLE

\_\_\_\_\_  
 DATE

PART III - SETTLEMENT SUMMARY

	TITLE V 1	TITLE XVIII		HIT 4	TITLE XIX 5	
		PART A 2	PART B 3			
1	HOSPITAL	-1,112,370	57,741	2,303,127	9,740,407	1
2	SUBPROVIDER - IPF					2
3	SUBPROVIDER - IRF					3
4	SUBPROVIDER (OTHER)					4
5	SWING BED - SNF					5
6	SWING BED - NF					6
7	SKILLED NURSING FACILITY					7
8	NURSING FACILITY					8
9	HOME HEALTH AGENCY					9
10	HEALTH CLINIC - RHC					10
11	HEALTH CLINIC - FQHC					11
12	OUTPATIENT REHABILITATION PROVIDER					12
200	TOTAL	-1,112,370	57,741	2,303,127	9,740,407	200

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 673 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: CMS, 7500 SECURITY BOULEVARD, ATTN: PRA REPORT CLEARANCE OFFICER, MAIL STOP C4-26-05, BALTIMORE, MARYLAND 21244-1850.

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL  
 PERIOD FROM 05/01/2010 TO 04/30/2011

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2011.10  
 11/28/2011 14:19

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2  
 PART I

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX ADDRESS:

1 STREET: 1425 NORTH RANDALL ROAD  
 2 CITY: ELGIN

STATE: IL

P.O.BOX:  
 ZIP CODE: 60123

COUNTY: KANE

1  
 2

HOSPITAL AND HOSPITAL-BASED COMPONENT IDENTIFICATION:

COMPONENT 0	COMPONENT NAME 1	CCN NUMBER 2	CBSA NUMBER 3	PROV TYPE 4	DATE CERTIFIED 5	PAYMENT SYSTEM (P, T, O, OR N)			
						V 6	XVIII 7	XIX 8	
3	HOSPITAL	14-0030	16974	1	07/01/1966	N	P	O	3
4	SUBPROVIDER - IPF								4
5	SUBPROVIDER - IRF								5
6	SUBPROVIDER - (OTHER)								6
7	SWING BEDS - SNF								7
8	SWING BEDS - NF								8
9	HOSPITAL-BASED SNF								9
10	HOSPITAL-BASED NF								10
11	HOSPITAL-BASED OLTC								11
12	HOSPITAL-BASED HHA								12
13	SEPARATELY CERTIFIED ASC								13
14	HOSPITAL-BASED HOSPICE								14
15	HOSPITAL-BASED HEALTH CLINIC - RHC								15
16	HOSPITAL-BASED HEALTH CLINIC - FQHC								16
17	HOSPITAL-BASED (CMHC)								17
18	RENAL DIALYSIS	14-3509	16974		01/01/1993				18
18.01	RENAL DIALYSIS II	14-2303	16974		07/01/1973				18.01
19	OTHER								19
20	COST REPORTING PERIOD (MM/DD/YYYY)	FROM: 05/01/2010			TO: 04/30/2011				20
21	TYPE OF CONTROL								21

INPATIENT PPS INFORMATION

22	DOES THIS FACILITY QUALIFY FOR AND RECEIVE DISPROPORTIONATE SHARE HOSPITAL PAYMENT IN ACCORDANCE WITH 42 CFR §412.106 IN COLUMN 1, ENTER 'Y' FOR YES AND 'N' FOR NO. IS THIS FACILITY SUBJECT TO 42 CFR §412.06(c)(2)(PICKLE AMENDMENT HOSPITAL)? IN COLUMN 2, ENTER 'Y', FOR YES OR 'N' FOR NO.					Y	N		22
23	WHICH METHOD IS USED TO DETERMINE MEDICAID DAYS ON LINES 24 AND/OR 25 BELOW? IN COLUMN 1, ENTER 1 IF DATE OF ADMISSION, 2 IF CENSUS DAYS, OR 3 IF DATE OF DISCHARGE. IS THE METHOD OF IDENTIFYING THE DAYS IN THIS COST REPORTING PERIOD DIFFERENT FROM THE METHOD USED IN THE PRIOR COST REPORTING PERIOD? IN COLUMN 2, ENTER 'Y' FOR YES OR 'N' FOR NO.							N	23

	IN-STATE MEDICAID PAID DAYS 1	IN-STATE MEDICAID ELIGIBLE DAYS 2	OUT-OF- STATE MEDICAID PAID DAYS 3	OUT-OF- STATE MEDICAID ELIGIBLE DAYS 4	MEDICAID HMO DAYS 5	OTHER MEDICAID DAYS 6	
24	IF LINE 22 AND/OR 45 IS 'YES', AND THIS PROVIDER IS AN IPPS HOSPITAL ENTER THE IN-STATE MEDICAID PAID DAYS IN COL. 1, IN-STATE MEDICAID ELIGIBLE DAYS IN COL. 2, OUT-OF-STATE MEDICAID PAID DAYS IN COL. 3, OUT-OF-STATE MEDICAID ELIGIBLE DAYS IN COL. 4, MEDICAID HMO DAYS IN COL. 5, AND OTHER MEDICAID DAYS IN COL. 6.	11,292				137	24
25	IF THIS PROVIDER IS AN IRF THEN, ENTER THE IN-STATE MEDICAID PAID DAYS IN COL. 1, IN-STATE MEDICAID ELIGIBLE DAYS IN COL. 2, OUT-OF STATE MEDICAID DAYS IN COL. 3, OUT-OF STATE MEDICAID ELIGIBLE DAYS IN COL. 4, MEDICAID HMO DAYS IN COL. 5, AND OTHER MEDICAID DAYS IN COL. 6.						25
26	ENTER YOUR STANDARD GEOGRAPHIC CLASSIFICATION (NOT WAGE) STATUS AT THE BEGINNING OF THE COST REPORTING PERIOD. ENTER '1' FOR URBAN AND '2' FOR RURAL.				1		26
27	ENTER YOUR STANDARD GEOGRAPHIC CLASSIFICATION (NOT WAGE) STATUS AT THE END OF THE COST REPORTING PERIOD. ENTER '1' FOR URBAN AND '2' FOR RURAL.				1		27
35	IF THIS IS A SOLE COMMUNITY HOSPITAL (SCH), ENTER THE NUMBER OF PERIODS SCH STATUS IN EFFECT IN THE COST REPORTING PERIOD.						35
36	ENTER APPLICABLE BEGINNING AND ENDING DATES OF SCH STATUS. SUBSCRIPT LINE 36 FOR NUMBER OF PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.			BEGINNING:		ENDING:	36
37	IF THIS IS A MEDICARE DEPENDENT HOSPITAL (MDH), ENTER THE NUMBER OF PERIODS MDH STATUS IN EFFECT IN THE COST REPORTING PERIOD.						37
38	ENTER APPLICABLE BEGINNING AND ENDING DATES OF MDH STATUS. SUBSCRIPT LINE 38 FOR NUMBER PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.			BEGINNING:		ENDING:	38

PROSPECTIVE PAYMENT SYSTEM(PPS)-CAPITAL

	V 1	XVIII 2	XIX 3	
45	DOES THIS FACILITY QUALIFY AND RECEIVE CAPITAL PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE WITH 42 CFR §412.320?	N	Y	N
46	IS THIS FACILITY ELIGIBLE FOR THE SPECIAL EXCEPTIONS PAYMENT PURSUANT TO 42 CFR §412.348(g)? IF YES, COMPLETE WORKSHEET L, PART III AND L-1, PARTS I THROUGH III.	N	N	N
47	IS THIS A NEW HOSPITAL UNDER 42 CFR §412.300 PPS CAPITAL? ENTER 'Y' FOR YES OR 'N' FOR NO.	N	N	N
48	IS THE FACILITY ELECTING FULL FEDERAL CAPITAL PAYMENT? ENTER 'Y' FOR YES OR 'N' FOR NO.	N	N	N

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2  
 PART I (CONT)

TEACHING HOSPITALS

	1	2	3	
56	IS THIS A HOSPITAL INVOLVED IN TRAINING RESIDENTS IN APPROVED GME PROGRAMS? ENTER 'Y' FOR YES OR 'N' FOR NO.	N		56
57	IF LINE 56 IS YES, IS THIS THE FIRST COST REPORTING PERIOD DURING WHICH RESIDENTS IN APPROVED GME PROGRAMS TRAINED AT THIS FACILITY? ENTER 'Y' FOR YES OR 'N' FOR NO IN COLUMN 1. IF COLUMN 1 IS 'Y' DID RESIDENTS START TRAINING IN THE FIRST MONTH OF THIS COST REPORTING PERIOD? ENTER 'Y' FOR YES OR 'N' FOR NO IN COLUMN 2. IF COLUMN 2 IS 'Y', COMPLETE WORKSHEET E-4. IF COLUMN 2 IS 'N', COMPLETE WORKSHEET D, PART III & IV AND D-2, PART II, IF APPLICABLE.	N	N	57
58	IF LINE 56 IS YES, DID THIS FACILITY ELECT COST REIMBURSEMENT FOR PHYSICIANS' SERVICES AS DEFINED IN CMS PUB 15-1, SECTION 21248? IF YES, COMPLETE WORKSHEET D-5.			58
59	ARE COSTS CLAIMED ON LINE 100 OF WORKSHEET A? IF YES, COMPLETE WORKSHEET D-2, PART I.	N		59
60	ARE YOU CLAIMING NURSING SCHOOL AND/OR ALLIED HEALTH COSTS FOR A PROGRAM THAT MEETS THE PROVIDER-OPERATED CRITERIA UNDER §413.85? ENTER 'Y' FOR YES OR 'N' FOR NO. (SEE INSTRUCTIONS)	N		60

	Y/N	IME AVERAGE	DIRECT GME AVERAGE	
61	DID YOUR FACILITY RECEIVE ADDITIONAL FTE SLOTS UNDER ACA SECTION 5503? ENTER 'Y' FOR YES OR 'N' FOR NO IN COLUMN 1. IF 'Y', EFFECTIVE FOR PORTIONS OF COST REPORTING PERIODS BEGINNING ON OR AFTER JULY 1, 2011 ENTER THE AVERAGE NUMBER OF PRIMARY CARE FTE RESIDENTS FOR IME IN COLUMN 2 AND DIRECT GME IN COLUMN 3 FROM THE HOSPITAL'S THREE MOST RECENT COST REPORTS ENDING AND SUBMITTED BEFORE MARCH 23, 2010. (SEE INSTRUCTIONS)	N		61

ACA PROVISIONS AFFECTING THE HEALTH RESOURCES AND SERVICES ADMINISTRATION (HRSA)

62	ENTER THE NUMBER OF FTE RESIDENTS THAT YOUR HOSPITAL TRAINED IN THIS COST REPORTING PERIOD FOR WHICH YOUR HOSPITAL RECEIVED HRSA PCRE FUNDING (SEE INSTRUCTIONS)			62
62.01	ENTER THE NUMBER OF FTE RESIDENTS THAT ROTATED FROM A TEACHING HEALTH CENTER (THC) INTO YOUR HOSPITAL IN THIS COST REPORTING PERIOD OF HRSA THC PROGRAM. (SEE INSTRUCTIONS)			62.01

TEACHING HOSPITALS THAT CLAIM RESIDENTS IN NON-PROVIDER SETTINGS

63	HAS YOUR FACILITY TRAINED RESIDENTS IN NON-PROVIDER SETTINGS DURING THIS COST REPORTING PERIOD? ENTER 'Y' FOR YES OR 'N' FOR NO. IF YES, COMPLETE LINES 64-67. (SEE INSTRUCTIONS)	N		63
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SECTION 5504 OF THE ACA BASE YEAR FTE RESIDENTS IN NON-PROVIDER SETTINGS

	UNWEIGHTED FTEs NONPROVIDER SITE	UNWEIGHTED FTEs IN HOSPITAL	RATIO (COL.1/ (COL.1+COL.2))	
64	ENTER IN COLUMN 1, THE NUMBER OF UNWEIGHTED NON-PRIMARY CARE RESIDENT FTEs ATTRIBUTABLE TO ROTATIONS OCCURRING IN ALL NON-PROVIDER SETTINGS. ENTER IN COLUMN 2 THE NUMBER OF UNWEIGHTED NON-PRIMARY CARE RESIDENT FTEs THAT TRAINED IN YOUR HOSPITAL. ENTER IN COLUMN 3 THE RATIO OF (COLUMN 1 DIVIDED BY (COLUMN 1 + COLUMN 2)). (SEE INSTRUCTIONS)			64

ENTER IN LINES 65-65.49, COLUMN 1 THE PROGRAM NAME. ENTER IN COLUMN 2  
 THE PROGRAM CODE. ENTER IN COLUMN 3 THE NUMBER OF UNWEIGHTED PRIMARY  
 CARE FTE RESIDENTS ATTRIBUTABLE TO ROTATIONS OCCURRING IN ALL NON-  
 PROVIDER SETTINGS. ENTER IN COLUMN 4 THE NUMBER OF UNWEIGHTED PRIMARY  
 CARE RESIDENT FTEs THAT TRAINED IN YOUR HOSPITAL. ENTER IN COLUMN 5  
 THE RATIO OF COLUMN 3 DIVIDED BY (COLUMN 3 ÷ COLUMN 4)). (SEE  
 INSTRUCTIONS)

PROGRAM NAME	PROGRAM CODE	UNWEIGHTED FTEs NONPROVIDER SITE	UNWEIGHTED FTEs IN HOSPITAL	RATIO (COL.1/ (COL.3+COL.4))
1	2	3	4	5

SECTION 5504 OF THE ACA CURRENT YEAR FTE RESIDENTS IN NON-PROVIDER SETTINGS

	UNWEIGHTED FTEs NONPROVIDER SITE	UNWEIGHTED FTEs IN HOSPITAL	RATIO (COL.1/ (COL.1+COL.2))	
66	ENTER IN COLUMN 1, THE NUMBER OF UNWEIGHTED NON-PRIMARY CARE RESIDENT FTEs ATTRIBUTABLE TO ROTATIONS OCCURRING IN ALL NON-PROVIDER SETTINGS. ENTER IN COLUMN 2 THE NUMBER OF UNWEIGHTED NON-PRIMARY CARE RESIDENT FTEs THAT TRAINED IN YOUR HOSPITAL. ENTER IN COLUMN 3 THE RATIO OF (COLUMN 1 DIVIDED BY (COLUMN 1 + COLUMN 2)). (SEE INSTRUCTIONS)			66

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2  
 PART I (CONT)

ENTER IN LINES 67-67.49, COLUMN 1 THE PROGRAM NAME. ENTER IN COLUMN 2 THE PROGRAM CODE. ENTER IN COLUMN 3 THE NUMBER OF UNWEIGHTED PRIMARY CARE FTE RESIDENTS ATTRIBUTABLE TO ROTATIONS OCCURRING IN ALL NON-PROVIDER SETTINGS. ENTER IN COLUMN 4 THE NUMBER OF UNWEIGHTED PRIMARY CARE RESIDENT FTEs THAT TRAINED IN YOUR HOSPITAL. ENTER IN COLUMN 5 THE RATIO OF COLUMN 3 DIVIDED BY (COLUMN 3 ÷ COLUMN 4)). (SEE INSTRUCTIONS)

PROGRAM NAME 1	PROGRAM CODE 2	UNWEIGHTED FTEs NONPROVIDER SITE 3	UNWEIGHTED FTEs IN HOSPITAL 4	RATIO (COL.1/ (COL.3+COL.4)) 5	
<b>INPATIENT PSYCHIATRIC FACILITY PPS</b>					
70	IS THIS FACILITY AN INPATIENT PSYCHIATRIC FACILITY (IPF), OR DOES IT CONTAIN AN IPF SUBPROVIDER? ENTER 'Y' FOR YES OR 'N' FOR NO.				N 70
71	IF LINE 70 YES: COLUMN 1: DID THE FACILITY HAVE A TEACHING PROGRAM IN THE MOST RECENT COST REPORT FILED ON OR BEFORE NOVEMBER 15, 2004? ENTER 'Y' FOR YES OR 'N' FOR NO. COLUMN 2: DID THIS FACILITY TRAIN RESIDENTS IN A NEW TEACHING PROGRAM IN ACCORDANCE WITH 42 CFR §412.424(d)(1)(iii)(D)? ENTER 'Y' FOR YES AND 'N' FOR NO. COLUMN 3: IF COLUMN 2 IS Y, ENTER 1, 2, OR 3 RESPECTIVELY IN COLUMN 3. IF THIS COST REPORTING PERIOD COVERS THE BEGINNING OF THE FOURTH YEAR, ENTER 4 IN COLUMN 3, OR IF THE SUBSEQUENT ACADEMIC YEARS OF THE NEW TEACHING PROGRAM IN EXISTENCE, ENTER 5.				71
<b>INPATIENT REHABILITATION FACILITY PPS</b>					
75	IS THIS FACILITY AN INPATIENT REHABILITATION FACILITY (IRF), OR DOES IT CONTAIN AN IRF SUBPROVIDER? ENTER 'Y' FOR YES OR 'N' FOR NO.				N 75
76	IF LINE 75 YES: COLUMN 1: DID 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. COLUMN 2: DID THIS FACILITY TRAIN RESIDENTS IN A NEW TEACHING PROGRAM IN ACCORDANCE WITH 42 CFR §412.424(d)(1)(iii)(D)? ENTER 'Y' FOR YES AND 'N' FOR NO. COLUMN 3: IF COLUMN 2 IS Y, ENTER 1, 2, OR 3 RESPECTIVELY IN COLUMN 3. IF THIS COST REPORTING PERIOD COVERS THE BEGINNING OF THE FOURTH YEAR, ENTER 4 IN COLUMN 3, OR IF THE SUBSEQUENT ACADEMIC YEARS OF THE NEW TEACHING PROGRAM IN EXISTENCE, ENTER 5.				76
<b>LONG TERM CARE HOSPITAL PPS</b>					
80	IS THIS A LONG TERM CARE HOSPITAL (LTCH)? ENTER 'Y' FOR YES OR 'N' FOR NO.				N 80
<b>TEFRA PROVIDERS</b>					
85	IS THIS A NEW HOSPITAL UNDER 42 CFR §413.40(f)(1)(i) TEFRA?. ENTER 'Y' FOR YES OR 'N' FOR NO.				N 85
86	DID THIS FACILITY ESTABLISH A NEW OTHER SUBPROVIDER (EXCLUDED UNIT) UNDER 42 CFR §413.40(f)(1)(ii)? ENTER 'Y' FOR YES, OR 'N' FOR NO.				N 86
<b>TITLE V AND XIX INPATIENT SERVICES</b>					
90	DOES THIS FACILITY HAVE TITLE V AND/OR XIX INPATIENT HOSPITAL SERVICES? ENTER 'Y' FOR YES, OR 'N' FOR NO IN APPLICABLE COLUMN.				N Y 90
91	IS THIS HOSPITAL REIMBURSED FOR TITLE V AND/OR XIX THROUGH THE COST REPORT EITHER IN FULL OR IN PART? ENTER 'Y' FOR YES, OR 'N' FOR NO IN THE APPLICABLE COLUMN.				N N 91
92	ARE TITLE XIX NF PATIENTS OCCUPYING TITLE XVIII SNF BEDS (DUAL CERTIFICATION)? ENTER 'Y' FOR YES OR 'N' FOR NO IN THE APPLICABLE COLUMN.				N 92
93	DOES THIS FACILITY OPERATE AN ICF/MR FACILITY FOR PURPOSES OF TITLE V AND XIX? ENTER 'Y' FOR YES OR 'N' FOR NO IN THE APPLICABLE COLUMN.				N N 93
94	DOES TITLE V OR TITLE XIX REDUCE CAPITAL COST? ENTER 'Y' FOR YES OR 'N' FOR NO IN THE APPLICABLE COLUMN.				N N 94
95	IF LINE 94 IS 'Y', ENTER THE REDUCTION PERCENTAGE IN THE APPLICABLE COLUMN.				95
96	DOES TITLE V OR TITLE XIX REDUCE OPERATING COST? ENTER 'Y' FOR YES OR 'N' FOR NO IN THE APPLICABLE COLUMN.				N N 96
97	IF LINE 96 IS 'Y', ENTER THE REDUCTION PERCENTAGE IN THE APPLICABLE COLUMN.				97
<b>RURAL PROVIDERS</b>					
105	DOES THIS HOSPITAL QUALIFY AS A CRITICAL ACCESS HOSPITAL (CAH)?				1 2 N 105
106	IF THIS FACILITY QUALIFIES AS A CAH, HAS IT ELECTED THE ALL-INCLUSIVE METHOD OF PAYMENT FOR OUTPATIENT SERVICES.				106
107	COLUMN 1: 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 IN COLUMN 1. 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, COLUMN 2: IF THIS FACILITY IS A CAH, DO I&RS IN AN APPROVED MEDICAL EDUCATION PROGRAM TRAIN IN THE CAH'S EXCLUDED IPF AND/OR IRF UNIT? ENTER 'Y' FOR YES OR 'N' FOR NO IN COLUMN 2.				107
108	IS THIS A RURAL HOSPITAL QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR §412.113(c). ENTER 'Y' FOR YES OR 'N' FOR NO.				N 108
109	IF THIS HOSPITAL QUALIFIES AS A CAH OR A COST PROVIDER, ARE THERAPY SERVICES PROVIDED BY OUTSIDE SUPPLIER? ENTER 'Y' FOR YES OR 'N' FOR EACH THERAPY.		PHY- OCCUP- SICAL ATIONAL	RESPI- RATORY	N 109

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2  
 PART I (CONT)

MISCELLANEOUS COST REPORTING INFORMATION

115	IS THIS AN ALL-INCLUSIVE RATE PROVIDER? ENTER 'Y' FOR YES OR 'N' FOR NO IN COLUMN 1. IF YES, ENTER THE METHOD USED (A, B, OR E ONLY) IN COLUMN 2.	N		115
116	IS THIS FACILITY CLASSIFIED AS A REFERRAL CENTER? ENTER 'Y' FOR YES OR 'N' FOR NO.	N		116
117	IS THIS FACILITY LEGALLY REQUIRED TO CARRY MALPRACTICE INSURANCE? ENTER 'Y' FOR YES OR 'N' FOR NO.	Y		117
118	IS THE MALPRACTICE INSURANCE A CLAIMS-MADE OR OCCURRENCE POLICY? ENTER 1 IF THE POLICY IS CLAIM-MADE. ENTER 2 IF THE POLICY IS OCCURRENCE.	1		118
119	WHAT IS THE LIABILITY LIMIT FOR THE MALPRACTICE INSURANCE POLICY? ENTER IN COLUMN 1 THE MONETARY LIMIT PER LAWSUIT. ENTER IN COLUMN 2 THE MONETARY LIMIT PER POLICY YEAR.		20,000,000	20,000,000 119
120	IS THIS A SCH OR EACH THAT QUALIFIES FOR THE OUTPATIENT HOLD HARMLESS PROVISION IN ACA §3121? AS AMENDED BY THE MEDICAID EXTENDER ACT (MMEA) §108? ENTER IN COLUMN 1 'Y' FOR YES OR 'N' FOR NO. IS THIS A RURAL HOSPITAL WITH < 100 THAT QUALIFIES FOR THE OUTPATIENT HOLD HARMLESS PROVISION IN ACA §3121? ENTER IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO.	N		N 120
121	DID THIS FACILITY INCUR AND REPORT COSTS FOR IMPLANTABLE DEVICES CHARGED TO PATIENTS? ENTER 'Y' FOR YES OR 'N' FOR NO.	Y		121

TRANSPLANT CENTER INFORMATION

125	DOES THIS FACILITY OPERATE A TRANSPLANT CENTER? ENTER 'Y' FOR YES OR 'N' FOR NO. IF YES, ENTER CERTIFICATION DATE(S) (MM/DD/YYYY) BELOW.			N 125
126	IF THIS IS A MEDICARE CERTIFIED KIDNEY TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			126
127	IF THIS IS A MEDICARE CERTIFIED HEART TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			127
128	IF THIS IS A MEDICARE CERTIFIED LIVER TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			128
129	IF THIS IS A MEDICARE CERTIFIED LUNG TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			129
130	IF THIS IS A MEDICARE CERTIFIED PANCREAS TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			130
131	IF THIS IS A MEDICARE CERTIFIED INTESTINAL TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			131
132	IF THIS IS A MEDICARE CERTIFIED ISLET TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			132
133	IF THIS IS A MEDICARE CERTIFIED OTHER TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			133
134	IF THIS IS AN ORGAN PROCUREMENT ORGANIZATION (OPO), ENTER THE OPO NUMBER IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			134

ALL PROVIDERS

140	ARE THERE ANY RELATED ORGANIZATION OR HOME OFFICE COSTS AS DEFINED IN CMS PUB 15-1, CHAPTER 10? ENTER 'Y' FOR YES, OR 'N' FOR NO IN COLUMN 1. IF YES, AND HOME OFFICE COSTS ARE CLAIMED, ENTER IN COLUMN 2 THE HOME OFFICE CHAIN NUMBER.	Y		14H117 140
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IF THIS FACILITY IS PART OF A CHAIN ORGANIZATION, ENTER ON LINES 141 THROUGH 143 THE NAME AND ADDRESS OF THE HOME OFFICE AND ENTER THE HOME OFFICE CONTRACTOR NAME AND CONTRACTOR NUMBER.

141	NAME: SHERMAN HEALTH SYSTEMS	CONTRACTOR'S NAME: NATIONAL GOVERNMENT SERVICES	CONTRACTOR'S NUMBER: 00130	141
142	STREET: 1425 N. RANDALL ROAD	P.O. BOX:		142
143	CITY: ELGIN	STATE: IL	ZIP CODE: 60123	143
144	ARE PROVIDER BASED PHYSICIANS' COSTS INCLUDED IN WORKSHEET A?	Y		144
145	IF COSTS FOR RENAL SERVICES ARE CLAIMED ON WORKSHEET A, ARE THEY COSTS FOR INPATIENT SERVICES ONLY? ENTER 'Y' FOR YES, OR 'N' FOR NO.	N		145
146	HAS THE COST ALLOCATION METHODOLOGY CHANGED FROM THE PREVIOUSLY FILED COST REPORT? ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 1. (SEE CMS PUB. 15-2, SECTION 4020). IF YES, ENTER THE APPROVAL DATE (MM/DD/YYYY) IN COLUMN 2.	N		146
147	WAS THERE A CHANGE IN THE STATISTICAL BASIS? ENTER 'Y' FOR YES OR 'N' FOR NO.	N		147
148	WAS THERE A CHANGE IN THE ORDER OF ALLOCATION? ENTER 'Y' FOR YES OR 'N' FOR NO.	N		148
149	WAS THERE A CHANGE TO THE SIMPLIFIED COST FINDING METHOD? ENTER 'Y' FOR YES OR 'N' FOR NO.	N		149

DOES THIS FACILITY CONTAIN A PROVIDER THAT QUALIFIES FOR AN EXEMPTION FROM THE APPLICATION OF THE LOWER OF COSTS OR CHARGES? ENTER 'Y' FOR YES OR 'N' FOR NO FOR EACH COMPONENT FOR PART A AND PART B.

SEE 42 CFR §413.13)		PART A	PART B	
155	HOSPITAL	1	2	
156	SUBPROVIDER - IPF	N	N	155
157	SUBPROVIDER - IRF	N	N	156
158	SUBPROVIDER - (OTHER)	N	N	157
159	SNF	N	N	158
160	HHA	N	N	159
161	CMHC	N	N	160

MULTICAMPUS

165	IS THIS HOSPITAL PART OF A MULTICAMPUS HOSPITAL THAT HAS ONE OR MORE CAMPUSES IN DIFFERENT CBSAs? ENTER 'Y' FOR YES OR 'N' FOR NO.	N		165		
166	IF LINE 165 IS YES, FOR EACH CAMPUS, ENTER THE NAME IN COLUMN 0, COUNTY IN COLUMN 1, STATE IN COLUMN 2, ZIP IN COLUMN 3, CBSA IN COLUMN 4, FTE/CAMPUS IN COLUMN 5.					
	NAME	COUNTY	STATE	ZIP CODE	CBSA	FTE/CAMPUS
	0	1	2	3	4	5

HEALTH INFORMATION TECHNOLOGY (HIT) INCENTIVE IN THE AMERICAN RECOVERY AND REINVESTMENT ACT

167	IS THIS PROVIDER A MEANINGFUL USER UNDER §1886(m)? ENTER 'Y' FOR YES OR 'N' FOR NO.	Y		167
168	IF THIS PROVIDER IS A CAH (LINE 105 IS 'Y') AND A MEANINGFUL USER (LINE 167 IS 'Y'), ENTER THE REASONABLE COST INCURRED FOR THE HIT ASSETS.			168
169	IF THIS PROVIDER IS A MEANINGFUL USER (LINE 167 IS 'Y') AND IS NOT A CAH (LINE 105 IS 'N'), ENTER THE TRANSITIONAL FACTOR.		1.00	169

HOSPITAL AND HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE

WORKSHEET S-2  
 PART II

GENERAL INSTRUCTION: ENTER Y FOR ALL YES RESPONSES. ENTER N FOR ALL NO RESPONSES.  
 ENTER ALL DATES IN THE MM/DD/YYYY FORMAT.

COMPLETED BY ALL HOSPITALS

		Y/N	DATE		
<b>PROVIDER ORGANIZATION AND OPERATION</b>					
1	HAS THE PROVIDER CHANGED OWNERSHIP IMMEDIATELY PRIOR TO THE BEGINNING OF THE COST REPORTING PERIOD? IF YES, ENTER THE DATE OF THE CHANGE IN COLUMN 2. (SEE INSTRUCTIONS)	1 N	2	1	
		Y/N	DATE	V/I	
2	HAS THE PROVIDER TERMINATED PARTICIPATION IN THE MEDICARE PROGRAM? IF YES, ENTER IN COLUMN 2 THE DATE OF TERMINATION AND IN COLUMN 3, 'V' FOR VOLUNTARY OR 'I' FOR INVOLUNTARY.	1 N	2	3	
3	IS THE PROVIDER INVOLVED IN BUSINESS TRANSACTIONS, INCLUDING MANAGEMENT CONTRACTS, WITH INDIVIDUALS OR ENTITIES (E.G., CHAIN HOME OFFICES, DRUG OR MEDICAL SUPPLY COMPANIES) THAT ARE RELATED TO THE PROVIDER OR ITS OFFICERS, MEDICAL STAFF, MANAGEMENT PERSONNEL, OR MEMBERS OF THE BOARD OF DIRECTORS THROUGH OWNERSHIP, CONTROL, OR FAMILY AND OTHER SIMILAR RELATIONSHIPS? (SEE INSTRUCTIONS)			3	
<b>FINANCIAL DATA AND REPORTS</b>					
		Y/N	TYPE	DATE	
4	COLUMN 1: WERE THE FINANCIAL STATEMENTS PREPARED BY A CERTIFIED PUBLIC ACCOUNTANT? COLUMN 2: IF YES, ENTER 'A' FOR AUDITED, 'C' FOR COMPILED, OR 'R' FOR REVIEWED. SUBMIT COMPLETE COPY OR ENTER DATE AVAILABLE IN COLUMN 3. (SEE INSTRUCTIONS). IF NO, SEE INSTRUCTIONS.	1 N	2	3	
5	ARE THE COST REPORT TOTAL EXPENSES AND TOTAL REVENUES DIFFERENT FROM THOSE ON THE FILED FINANCIAL STATEMENTS? IF YES, SUBMIT RECONCILIATION.			5	
<b>APPROVED EDUCATIONAL ACTIVITIES</b>					
		Y/N		Y/N	
6	COLUMN 1: ARE COSTS CLAIMED FOR NURSING SCHOOL? COLUMN 2: IF YES, IS THE PROVIDER THE LEGAL OPERATOR OF THE PROGRAM?	1 N		2	
7	ARE COSTS CLAIMED FOR ALLIED HEALTH PROGRAMS? IF YES, SEE INSTRUCTIONS.			7	
8	WERE NURSING SCHOOL AND/OR ALLIED HEALTH PROGRAMS APPROVED AND/OR RENEWED DURING THE COST REPORTING PERIOD?			8	
9	ARE COSTS CLAIMED FOR INTERN-RESIDENT PROGRAMS CLAIMED ON THE CURRENT COST REPORT? IF YES, SEE INSTRUCTIONS.			9	
10	WAS AN INTERN-RESIDENT PROGRAM INITIATED OR RENEWED IN THE CURRENT COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS.			10	
11	ARE GME COSTS DIRECTLY ASSIGNED TO COST CENTERS OTHER THAN I & R IN AN APPROVED TEACHING PROGRAM ON WORKSHEET A? IF YES, SEE INSTRUCTIONS.			11	
				Y/N	
12	IS THE PROVIDER SEEKING REIMBURSEMENT FOR BAD DEBTS? IF YES, SEE INSTRUCTIONS.			12	
13	IF LINE 12 IS YES, DID THE PROVIDER'S BAD DEBT COLLECTION POLICY CHANGE DURING THIS COST REPORTING PERIOD? IF YES, SUBMIT COPY.			13	
14	IF LINE 12 IS YES, WERE PATIENT DEDUCTIBLES AND/OR CO-PAYMENTS WAIVED? IF YES, SEE INSTRUCTIONS.			14	
<b>BED COMPLEMENT</b>					
15	DID TOTAL BEDS AVAILABLE CHANGE FROM THE PRIOR COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS.			15	
<b>PS&amp;R REPORT DATA</b>					
		PART A		PART B	
		Y/N	DATE	Y/N	DATE
		1	2	3	4
16	WAS THE COST REPORT PREPARED USING THE PS&R REPORT ONLY? IF EITHER COLUMN 1 OR 3 IS YES, ENTER THE PAID-THROUGH DATE OF THE PS&R REPORT USED IN COLUMNS 2 AND 4. (SEE INSTRUCTIONS)	N		N	
17	WAS THE COST REPORT PREPARED USING THE PS&R REPORT FOR TOTALS AND THE PROVIDER'S RECORDS FOR ALLOCATION? IF EITHER COLUMN 1 OR 3 IS YES, ENTER THE PAID-THROUGH DATE IN COLUMNS 2 AND 4. (SEE INSTRUCTIONS)	N		N	
18	IF LINE 16 OR 17 IS YES, WERE ADJUSTMENTS MADE TO PS&R REPORT DATA FOR ADDITIONAL CLAIMS THAT HAVE BEEN BILLED BUT ARE NOT INCLUDED ON THE PS&R REPORT USED TO FILE THE COST REPORT? IF YES, SEE INSTRUCTIONS.	N		N	
19	IF LINE 16 OR 17 IS YES, WERE ADJUSTMENTS MADE TO PS&R REPORT DATA FOR CORRECTIONS OF OTHER PS&R REPORT INFORMATION? IF YES, SEE INSTRUCTIONS.	N		N	
20	IF LINE 16 OR 17 IS YES, WERE ADJUSTMENTS MADE TO PS&R REPORT DATA FOR OTHER? DESCRIBE THE OTHER ADJUSTMENTS:	N		N	
21	WAS THE COST REPORT PREPARED ONLY USING THE PROVIDER'S RECORDS? IF YES, SEE INSTRUCTIONS.	N		N	

HOSPITAL AND HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE

WORKSHEET S-2  
PART II

GENERAL INSTRUCTION: ENTER Y FOR ALL YES RESPONSES. ENTER N FOR ALL NO RESPONSES.  
ENTER ALL DATES IN THE MM/DD/YYYY FORMAT.

COMPLETED BY COST REIMBURSED AND TEFRA HOSPITALS ONLY (EXCEPT CHILDRENS HOSPITALS)

CAPITAL RELATED COST

- |    |   |    |
|----|---|----|
| 22 | HAVE ASSETS BEEN RELIEFED FOR MEDICARE PURPOSES? IF YES, SEE INSTRUCTIONS.  | 22 |
| 23 | HAVE CHANGES OCCURRED IN THE MEDICARE DEPRECIATION EXPENSE DUE TO APPRAISALS MADE DURING THE COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS. | 23 |
| 24 | WERE NEW LEASES AND/OR AMENDMENTS TO EXISTING LEASES ENTERED INTO DURING THIS COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS.                | 24 |
| 25 | HAVE THERE BEEN NEW CAPITALIZED LEASES ENTERED INTO DURING THE COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS.                               | 25 |
| 26 | WERE ASSETS SUBJECT TO SEC. 2314 OF DEFRA ACQUIRED DURING THE COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS.                                | 26 |
| 27 | HAS THE PROVIDER'S CAPITALIZED POLICY CHANGED DURING THE COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS.                                     | 27 |

INTEREST EXPENSE

- |    |   |    |
|----|---|----|
| 28 | WERE NEW LOANS, MORTGAGE AGREEMENTS OR LETTERS OF CREDIT ENTERED INTO DURING THE COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS.                                     | 28 |
| 29 | DID THE PROVIDER HAVE A FUNDED DEPRECIATION ACCOUNT AND/OR BOND FUNDS (DEBT SERVICE RESERVE FUND) TREATED AS A FUNDED DEPRECIATION ACCOUNT? IF YES, SEE INSTRUCTIONS. | 29 |
| 30 | HAS EXISTING DEBT BEEN REPLACED PRIOR TO ITS SCHEDULED MATURITY WITH NEW DEBT? IF YES, SEE INSTRUCTIONS.  | 30 |
| 31 | HAS DEBT BEEN RECALLED BEFORE SCHEDULED MATURITY WITHOUT ISSUANCE OF NEW DEBT? IF YES, SEE INSTRUCTIONS.  | 31 |

PURCHASED SERVICES

- |    |   |    |
|----|---|----|
| 32 | HAVE CHANGES OR NEW AGREEMENTS OCCURRED IN PATIENT CARE SERVICES FURNISHED THROUGH CONTRACTUAL ARRANGEMENTS WITH SUPPLIERS OF SERVICES? IF YES, SEE INSTRUCTIONS. | 32 |
| 33 | IF LINE 32 IS YES, WERE THE REQUIREMENTS OF SEC. 2135.2 APPLIED PERTAINING TO COMPETITIVE BIDDING? IF NO, SEE INSTRUCTIONS.                                       | 33 |

PROVIDER-BASED PHYSICIANS

- |    |  |    |
|----|--|----|
| 34 | ARE SERVICES FURNISHED AT THE PROVIDER FACILITY UNDER AN ARRANGEMENT WITH PROVIDER-BASED PHYSICIANS? IF YES, SEE INSTRUCTIONS.   | 34 |
| 35 | IF LINE 34 IS YES, WERE THERE NEW AGREEMENTS OR AMENDED EXISTING AGREEMENTS WITH THE PROVIDER-BASED PHYSICIANS DURING THE COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS. | 35 |

HOME OFFICE COSTS

- |    |  | Y/N | DATE |    |
|----|--|-----|------|----|
|    |  | 1   | 2    |    |
| 36 | WERE HOME OFFICE COSTS CLAIMED ON THE COST REPORT?   |     |      | 36 |
| 37 | IF LINE 36 IS YES, HAS A HOME OFFICE COST STATEMENT BEEN PREPARED BY THE HOME OFFICE? IF YES, SEE INSTRUCTIONS.  |     |      | 37 |
| 38 | IF LINE 36 IS YES, WAS THE FISCAL YEAR END OF THE HOME OFFICE DIFFERENT FROM THAT OF THE PROVIDER? IF YES, ENTER IN COLUMN 2 THE FISCAL YEAR END OF THE HOME OFFICE. |     |      | 38 |
| 39 | IF LINE 36 IS YES, DID THE PROVIDER RENDER SERVICES TO OTHER CHAIN COMPONENTS? IF YES, SEE INSTRUCTIONS.   |     |      | 39 |
| 40 | IF LINE 36 IS YES, DID THE PROVIDER RENDER SERVICES TO THE HOME OFFICE? IF YES, SEE INSTRUCTIONS.  |     |      | 40 |





HOSPITAL WAGE INDEX INFORMATION

WORKSHEET S-3  
 PART II & III

PART II - WAGE DATA

	WKST A LINE NUMBER	AMOUNT REPORTED	RECLASS OF SALARIES (FROM WKST A-6)	ADJUSTED SALARIES (COL. 2 + COL. 3)	PAID HOURS RELATED TO SALARIES IN COL. 4	AVERAGE HOURLY WAGE (COL. 4 + COL. 5)	
	1	2	3	4	5	6	
SALARIES							
1	TOTAL SALARIES (SEE INSTRUCTIONS)	200	89,984,112	89,984,112	2,914,670.00	30.87	1
2	NON-PHYSICIAN ANESTHETIST PART A						2
3	NON-PHYSICIAN ANESTHETIST PART B						3
4	PHYSICIAN-PART A		91,107	91,107	1,402.00	64.98	4
5	PHYSICIAN-PART B						5
6	NON-PHYSICIAN-PART B						6
7	INTERNS & RESIDENTS (IN AN APPROVED PROGRAM)	21					7
8	HOME OFFICE PERSONNEL		1,926,765	1,926,765	21,201.00	90.88	8
9	SNF	44					9
10	EXCLUDED AREA SALARIES (SEE INSTRUCTIONS)		391,379	34,762	426,141	10,432.00	10
	OTHER WAGES & RELATED COSTS						
11	CONTRACT LABOR (SEE INSTRUCTIONS)		1,154,465	1,154,465	23,656.00	48.80	11
12	MANAGEMENT AND ADMINISTRATIVE SERVICES						12
13	CONTRACT LABOR: PHYSICIAN-PART A						13
14	HOME OFFICE SALARIES & WAGE-RELATED COSTS		4,414,297	4,414,297	78,439.00	56.28	14
15	HOME OFFICE: PHYSICIAN-PART A						15
16	TEACHING PHYSICIAN SALARIES (SEE INSTRUCTIONS)						16
	WAGE-RELATED COSTS						
17	WAGE-RELATED COSTS (CORE)		18,740,181	18,740,181			17
18	WAGE-RELATED COSTS (OTHER)						18
19	EXCLUDED AREAS		89,261	89,261			19
20	NON-PHYSICIAN ANESTHETIST PART A						20
21	NON-PHYSICIAN ANESTHETIST PART B						21
22	PHYSICIAN PART A		19,084	19,084			22
23	PHYSICIAN PART B						23
24	WAGE-RELATED COSTS (RHC/FQHC)						24
25	INTERNS & RESIDENTS (IN AN APPROVED PROGRAM)						25
	OVERHEAD COSTS - DIRECT SALARIES						
26	EMPLOYEE BENEFITS		1,923,692	-1,263,058	660,634		26
27	ADMINISTRATIVE & GENERAL		12,504,573	154,623	12,659,196		27
28	ADMINISTRATIVE & GENERAL UNDER CONTACT (SEE INST.)						28
29	MAINTENANCE & REPAIRS			1,593,064	1,593,064		29
30	OPERATION OF PLANT		2,559,287	-1,555,440	1,003,847		30
31	LAUNDRY & LINEN SERVICE		128,343	1,887	130,230		31
32	HOUSEKEEPING		1,715,244	25,215	1,740,459		32
33	HOUSEKEEPING UNDER CONTRACT (SEE INSTRUCTIONS)						33
34	DIETARY		1,771,087	-819,323	951,764		34
35	DIETARY UNDER CONTRACT (SEE INSTRUCTIONS)						35
36	CAFETERIA			579,736	579,736		36
37	MAINTENANCE OF PERSONNEL						37
38	NURSING ADMINISTRATION		1,020,698	15,197	1,035,895		38
39	CENTRAL SERVICES AND SUPPLY		779,880	-362,600	417,280		39
40	PHARMACY		2,445,288	35,947	2,481,235		40
41	MEDICAL RECORDS & MEDICAL RECORDS LIBRARY		1,032,233	15,174	1,047,407		41
42	SOCIAL SERVICE		1,162,673	17,092	1,179,765		42
43	OTHER GENERAL SERVICE						43

PART III - HOSPITAL WAGE INDEX SUMMARY

1	NET SALARIES (SEE INSTRUCTIONS)	87,966,240		87,966,240	2,892,067.0	30.42	1
2	EXCLUDED AREA SALARIES (SEE INSTRUCTIONS)	391,379		426,141	10,432.00	40.85	2
3	SUBTOTAL SALARIES (LINE 1 MINUS LINE 2)	87,574,861	34,762	87,540,099	2,881,635.0	30.38	3
4	SUBTOTAL OTHER WAGES & RELATED COSTS (SEE INST.)	5,568,762		5,568,762	102,095.00	54.54	4
5	SUBTOTAL WAGE-RELATED COSTS (SEE INST.)	18,759,265		18,759,265		21.43%	5
6	TOTAL (SUM OF LINES 3 THRU 5)	111,902,888	-34,762	111,868,126	2,983,730.0	37.49	6
7	TOTAL OVERHEAD COST (SEE INSTRUCTIONS)	27,042,998	-1,562,486	25,480,512			7

HOSPITAL WAGE RELATED COSTS

WORKSHEET S-3  
 PART IV

PART A - CORE LIST

	AMOUNT REPORTED	
RETIREMENT COST		
1 401K EMPLOYER CONTRIBUTIONS	2,973,788	1
2 TAX SHELTERED ANNUITY (TSA) EMPLOYER CONTRIBUTION		2
3 QUALIFIED AND NON-QUALIFIED PENSION PLAN COST		3
4 PRIOR YEAR PENSION SERVICE COST		4
PLAN ADMINISTRATIVE COSTS (PAID TO EXTERNAL ORGANIZATION)		
5 401K/TSA PLAN ADMINISTRATION FEES		5
6 LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN		6
7 EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES		7
HEALTH AND INSURANCE COST		
8 HEALTH INSURANCE (PURCHASED OR SELF FUNDED)	7,696,721	8
9 PRESCRIPTION DRUG PLAN		9
10 DENTAL, HEARING AND VISION PLAN	522,756	10
11 LIFE INSURANCE (IF EMPLOYER IS OWNER OR BENEFICIARY)	146,580	11
12 ACCIDENTAL INSURANCE (IF EMPLOYEE IS OWNER OR BENEFICIARY)		12
13 DISABILITY INSURANCE (IF EMPLOYEE IS OWNER OR BENEFICIARY)	149,148	13
14 LONG-TERM CARE INSURANCE (IF EMPLOYEE IS OWNER OR BENEFICIARY)		14
15 WORKERS' COMPENSATION INSURANCE	1,030,645	15
16 RETIREMENT HEALTH CARE COST (ONLY CURRENT YEAR, NOT THE EXTRAORDINARY ACCRUAL REQUIRED BY FASB 106. NON CUMULATIVE PORTION)		16
TAXES		
17 FICA-EMPLOYERS PORTION ONLY	5,786,352	17
18 MEDICARE TAXES - EMPLOYERS PORTION ONLY		18
19 UNEMPLOYMENT INSURANCE	225,776	19
20 STATE OR FEDERAL UNEMPLOYMENT TAXES		20
OTHER		
21 EXECUTIVE DEFERRED COMPENSATION		21
22 DAY CARE COSTS AND ALLOWANCES	828	22
23 TUITION REIMBURSEMENT	315,933	23
24 TOTAL WAGE RELATED COST (SUM OF LINES 1-23)	18,848,527	24
PART B - OTHER THAN CORE RELATED COST		
25 OTHER WAGE RELATED (OTHER WAGE RELATED COST)		25

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL  
PERIOD FROM 05/01/2010 TO 04/30/2011

KPMG LLP COMPU-MAX MICRO SYSTEM  
IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2011.10  
11/28/2011 14:19

HOSPITAL CONTRACT LABOR AND BENEFIT COST

WORKSHEET S-3  
PART V

PART V - CONTRACT LABOR AND BENEFIT COST

HOSPITAL AND HOSPITAL-BASED COMPONENT IDENTIFICATION

COMPONENT		CONTRACT	BENEFIT
0		LABOR	COST
		1	2
1	TOTAL FACILITY CONTRACT LABOR AND BENEFIT COST		1
2	HOSPITAL		2
3	SUBPROVIDER - IPF		3
4	SUBPROVIDER - IRF		4
5	SUBPROVIDER - (OTHER)		5
6	SWING BEDS - SNF		6
7	SWING BEDS - NF		7
8	HOSPITAL-BASED SNF		8
9	HOSPITAL-BASED NF		9
10	HOSPITAL-BASED OLTC		10
11	HOSPITAL-BASED HHA		11
12	SEPARATELY CERTIFIED ASC		12
13	HOSPITAL-BASED HOSPICE		13
14	HOSPITAL-BASED HEALTH CLINIC - RHC		14
15	HOSPITAL-BASED HEALTH CLINIC - FQHC		15
16	HOSPITAL-BASED (CMHC)		16
17	RENAL DIALYSIS		17
18	OTHER		18

HOSPITAL RENAL DIALYSIS DEPARTMENT STATISTICAL DATA

COMPONENT NO: 14-3509

WORKSHEET S-5

RENAL DIALYSIS STATISTICS

DESCRIPTION	---- OUTPATIENT ---		---- TRAINING ----		----- HOME -----		
	REGULAR 1	HIGH FLUX 2	HEMO- DIALYSIS 3	CAPD CCPD 4	HEMO- DIALYSIS 5	CAPD CCPD 6	
1 NUMBER OF PATIENTS IN PROGRAM AT END OF COST REPORTING PERIOD	79						1
2 NUMBER OF TIMES PER WEEK PATIENT RECEIVES DIALYSIS	3.00						2
3 AVERAGE PATIENT DIALYSIS TIME INCLUDING SETUP	4.50						3
4 CAPD EXCHANGES PER DAY							4
5 NUMBER OF DAYS IN YEAR DIALYSIS FURNISHED	52						5
6 NUMBER OF STATIONS	17						6
7 TREATMENT CAPACITY PER DAY PER STATION	3						7
8 UTILIZATION (SEE INSTRUCTIONS)	78.00						8
9 AVERAGE TIMES DIALYZERS RE-USED							9
10 PERCENTAGE OF PATIENTS RE-USING DIALYZERS							10
TRANSPLANT INFORMATION							
11 NUMBER OF PATIENTS ON TRANSPLANT LIST						7	11
12 NUMBER OF PATIENTS TRANSPLANTED DURING THE COST REPORTING PERIOD							12
EPOETIN							
13 NET COSTS OF EPOETIN FURNISHED TO ALL MAINTENANCE DIALYSIS PATIENTS BY THE PROVIDER						19,338	13
14 EPOETIN AMOUNT FROM WORKSHEET A FOR HOME DIALYSIS PROGRAM						2,062	14
15 NUMBER OF EPO UNITS FURNISHED RELATING TO THE RENAL DIALYSIS DEPARTMENT							15
16 NUMBER OF EPO UNITS FURNISHED RELATING TO THE HOME DIALYSIS DEPARTMENT							16
ARANESP							
17 NET COSTS OF ARANESP FURNISHED TO ALL MAINTENANCE DIALYSIS PATIENTS BY THE PROVIDER							17
18 ARANESP AMOUNT FROM WORKSHEET A FOR HOME DIALYSIS PROGRAM							18
19 NUMBER OF ARANESP UNITS FURNISHED RELATING TO THE RENAL DIALYSIS DEPARTMENT							19
20 NUMBER OF ARANESP UNITS FURNISHED RELATING TO THE HOME DIALYSIS DEPARTMENT							20
PHYSICIAN PAYMENT METHOD (ENTER 'X' FOR APPLICABLE METHOD(S))							
21 MCP X INITIAL METHOD							21

HOSPITAL UNCOMPENSATED CARE AND INDIGENT CARE DATA

WORKSHEET S-10

UNCOMPENSATED AND INDIGENT CARE COST COMPUTATION

1	COST TO CHARGE RATIO (WKST C, PART I, LINE 200, COL. 3 DIVIDED BY LINE 200, COL. 8)			0.263193	1
MEDICAID (SEE INSTRUCTIONS FOR EACH LINE)					
2	NET REVENUE FROM MEDICAID			20,795,591	2
3	DID YOU RECEIVE DSH OR SUPPLEMENTAL PAYMENTS FROM MEDICAID?			N	3
4	IF LINE 3 IS YES, DOES LINE 2 INCLUDE ALL DSH OR SUPPLEMENTAL PAYMENTS FROM MEDICAID?				4
5	IF LINE 4 IS NO, ENTER DSH OR SUPPLEMENTAL PAYMENTS FROM MEDICAID				5
6	MEDICAID CHARGES			128,730,116	6
7	MEDICAID COST (LINE 1 TIMES LINE 6)			33,880,865	7
8	DIFFERENCE BETWEEN NET REVENUE AND COSTS FOR MEDICAID PROGRAM (LINE 2 PLUS LINE 5 MINUS LINE 7)			13,085,274	8
STATE CHILDREN'S HEALTH INSURANCE PROGRAM (SCHIP)(SEE INSTRUCTIONS FOR EACH LINE)					
9	NET REVENUE FROM STAND-ALONE SCHIP				9
10	STAND-ALONE SCHIP CHARGES				10
11	STAND-ALONE SCHIP COST (LINE 1 TIMES LINE 10)				11
12	DIFFERENCE BETWEEN NET REVENUE AND COSTS FOR STAND-ALONE SCHIP (LINE 9 MINUS LINE 11)				12
OTHER STATE OR LOCAL GOVERNMENT INDIGENT CARE PROGRAM (SEE INSTRUCTIONS FOR EACH LINE)					
13	NET REVENUE FROM STATE OR LOCAL INDIGENT CARE PROGRAM (NOT INCLUDED ON LINES 2, 5, OR 9)				13
14	CHARGES FOR PATIENTS COVERED UNDER STATE OR LOCAL INDIGENT CARE PROGRAM (NOT INCLUDED IN LINES 6 OR 10)				14
15	STATE OR LOCAL INDIGENT CARE PROGRAM COST (LINE 1 TIMES LINE 14)				15
16	DIFFERENCE BETWEEN NET REVENUE AND COSTS FOR STATE OR LOCAL INDIGENT CARE PROGRAM (LINE 13 MINUS LINE 15)				16
UNCOMPENSATED CARE (SEE INSTRUCTIONS FOR EACH LINE)					
17	PRIVATE GRANTS, DONATIONS, OR ENDOWMENT INCOME RESTRICTED TO FUNDING CHARITY CARE				17
18	GOVERNMENT GRANTS, APPROPRIATIONS OF TRANSFERS FOR SUPPORT OF HOSPITAL OPERATIONS				18
19	TOTAL UNREIMBURSED COST FOR MEDICAID, SCHIP AND STATE AND LOCAL INDIGENT CARE PROGRAMS (SUM OF LINES 8, 12 AND 16)			13,085,274	19
		UNINSURED PATIENTS	INSURED PATIENTS	TOTAL	
		1	2	3	
20	TOTAL INITIAL OBLIGATION OF PATIENTS APPROVED FOR CHARITY CARE (AT FULL CHARGES EXCLUDING NON-REIMBURSABLE COST CENTERS) FOR THE ENTIRE FAMILY	10,369,740		10,369,740	20
21	COST OF INITIAL OBLIGATION OF PATIENTS APPROVED FOR CHARITY CARE (LINE 1 TIMES PARTIAL PAYMENT BY PATIENTS APPROVED FOR CHARITY CARE	2,729,243		2,729,243	21
22	COST OF CHARITY CARE				22
23		2,729,243		2,729,243	23
24	DOES THE AMOUNT IN LINE 20, COLUMN 2 INCLUDE CHARGES FOR PATIENT DAYS BEYOND A LENGTH OF STAY LIMIT IMPOSED ON PATIENTS COVERED BY MEDICAID OR OTHER INDIGENT CARE PROGRAM				24
25	IF LINE 24 IS YES, ENTER CHARGES FOR PATIENT DAYS BEYOND AN INDIGENT CARE PROGRAM'S LENGTH OF STAY LIMIT (SEE INSTRUCTIONS)				25
26	TOTAL BAD DEBT EXPENSE FOR THE ENTIRE HOSPITAL COMPLEX (SEE INSTRUCTIONS)			22,803,869	26
27	MEDICARE BAD DEBTS FOR THE ENTIRE HOSPITAL COMPLEX (SEE INSTRUCTIONS)			755,089	27
	WORKSHEET E-3, PART V				
28	NON-MEDICARE AND NON-REIMBURSABLE BAD DEBT EXPENSE (LINE 26 MINUS LINE 27)			22,048,780	28
29	COST OF NON-MEDICARE BAD DEBT EXPENSE (LINE 1 TIMES LINE 28)			5,803,085	29
30	COST OF NON-MEDICARE UNCOMPENSATED CARE (LINE 23, COL. 3 PLUS LINE 29)			8,532,328	30
31	TOTAL UNREIMBURSED AND UNCOMPENSATED CARE COST (LINE 19 PLUS LINE 30)			21,617,602	31

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

COST CENTER		SALARIES 1	OTHER 2	TOTAL (COL. 1 + COL. 2) 3	RECLASSIFI- CATIONS 4	
1	00100 GENERAL SERVICE COST CENTERS				18,884,006	1
1.01	00101 CAP REL COSTS-BLDG & FIXT				488,960	1.01
1.02	00102 CAP REL COSTS-BLDG & FIXT-CANCER CTR				6,996,039	1.02
2	00200 CAP REL COSTS-MVBLE EQUIP				14,088,245	2
3	00300 OTHER CAPITAL RELATED COSTS					3
4	00400 EMPLOYEE BENEFITS	1,923,692	18,110,184	20,033,876	125,924	4
5.01	00540 NON PATIENT TELECOMMUNICATIONS	423,658	941,574	1,365,232	6,228	5.01
5.02	00550 DATA PROCESSING	2,189,567	5,468,937	7,658,504	32,188	5.02
5.03	00560 PURCHASING	553,232	278,509	831,741	8,133	5.03
5.04	00570 ADMITTING	1,790,356	182,476	1,972,832	26,319	5.04
5.05	00580 PATIENT ACCOUNTING	1,151,342	1,795,309	2,946,651	16,925	5.05
5.06	00590 OTHER ADMINISTRATIVE COSTS	6,396,418	76,070,166	82,466,584	-25,550,576	5.06
6	00600 MAINTENANCE & REPAIRS				5,780,246	6
7	00700 OPERATION OF PLANT	2,074,028	5,576,261	7,650,289	-5,730,713	7
7.01	00701 OPERATION OF PLANT- CENTER STREET	485,259	3,875,922	4,361,181	-1,660,853	7.01
8	00800 LAUNDRY & LINEN SERVICE	128,343	863,931	992,274	1,887	8
9	00900 HOUSEKEEPING	1,715,244	449,105	2,164,349	25,215	9
10	01000 DIETARY	1,771,087	2,320,369	4,091,456	-1,295,957	10
11	01100 CAFETERIA				1,037,103	11
12	01200 MAINTENANCE OF PERSONNEL					12
13	01300 NURSING ADMINISTRATION	1,020,698	23,088	1,043,786	15,197	13
14	01400 CENTRAL SERVICES & SUPPLY	779,880	1,732,148	2,512,028	-1,654,427	14
15	01500 PHARMACY	2,445,288	11,187,539	13,632,827	-10,345,580	15
16	01600 MEDICAL RECORDS & LIBRARY	1,032,233	1,516,110	2,548,343	15,174	16
17	01700 SOCIAL SERVICE	1,162,673	335,280	1,497,953	17,002	17
19	01900 NONPHYSICIAN ANESTHETISTS					19
20	02000 NURSING SCHOOL					20
21	02100 I&R SRVCES-SALARY & FRINGES APPRVD					21
22	02200 I&R SRVCES-OTHER PRGM COSTS APPRVD					22
23	02300 PARAMED ED PRGM-(SPECIFY)					23
	INPATIENT ROUTINE SERV COST CENTERS					
30	03000 ADULTS & PEDIATRICS	17,241,133	2,168,112	19,409,245	79,530	30
31	03100 INTENSIVE CARE UNIT	4,400,369	827,329	5,227,698	47,364	31
43	04300 NURSERY	2,004,240	384,951	2,389,191	2,895	43
	ANCILLARY SERVICE COST CENTERS					
50	05000 OPERATING ROOM	6,259,548	16,278,313	22,537,861	-13,266,462	50
51	05100 RECOVERY ROOM	2,061,596	369,960	2,431,556	-66,893	51
52	05200 DELIVERY ROOM & LABOR ROOM	3,758,393	1,509,608	5,268,001	-81,410	52
54	05400 RADIOLOGY-DIAGNOSTIC	5,186,440	3,404,255	8,590,695	-805,654	54
55	05500 RADIOLOGY-THERAPEUTIC	309,212	563,254	872,466	-8,043	55
57	05700 COMPUTED TOMOGRAPHY (CT) SCAN	839,606	523,071	1,362,677	-218,366	57
58	05800 MAGNETIC RESONANCE IMAGING (MRI)	330,201	287,184	617,385	-96,186	58
59	05900 CARDIAC CATHETERIZATION	1,378,391	3,826,586	5,204,977	-3,351,224	59
60	06000 LABORATORY	2,951,522	5,139,591	8,091,113	-2,887,199	60
62.30	06250 BLOOD CLOTTING FACTORS ADMIN COSTS					62.30
64	06400 INTRAVENOUS THERAPY	1,216,177	348,736	1,564,913	-121,034	64
65	06500 RESPIRATORY THERAPY	1,432,194	367,872	1,800,066	-137,555	65
66	06600 PHYSICAL THERAPY	2,450,178	356,573	2,806,751	36,824	66
67	06700 OCCUPATIONAL THERAPY	489,733	155,536	645,269	2,901	67
68	06800 SPEECH PATHOLOGY	223,220	17,055	240,275	3,024	68
69	06900 ELECTROCARDIOLOGY	1,847,637	3,948,174	5,795,811	-3,505,105	69
70	07000 ELECTROENCEPHALOGRAPHY	274,417	62,530	336,947	-9,856	70
71	07100 MEDICAL SUPPLIES CHRGD TO PATIENTS				15,731,632	71
72	07200 IMPL. DEV. CHARGED TO PATIENT				11,027,094	72
73	07300 DRUGS CHARGED TO PATIENTS				10,186,161	73
74	07400 RENAL DIALYSIS	178,505	610,130	788,635	220,005	74
76	03950 WOUND CARE CENTER	147,020	62,458	209,478	-32,287	76
76.01	03951 DIABETES CENTER	192,958	88,869	281,827	2,059	76.01
76.02	03952 CLINICAL NUTRITION				265,623	76.02
76.97	07697 CARDIAC REHABILITATION	219,805	249,129	468,934	135	76.97
76.98	07698 HYPERBARIC OXYGEN THERAPY					76.98
76.99	07699 LITHOTRIPSY					76.99
	OUTPATIENT SERVICE COST CENTERS					
91	09100 EMERGENCY	7,157,240	3,822,438	10,979,678	155,406	91
92	09200 OBSERVATION BEDS					92
	OTHER REIMBURSABLE COST CENTERS					
94	09400 HOME PROGRAM DIALYSIS					94
	SPECIAL PURPOSE COST CENTERS					
113	11300 INTEREST EXPENSE		14,782,159	14,782,159	-14,782,159	113
118	SUBTOTALS (SUM OF LINES 1-117)	89,592,733	190,880,781	280,473,514	-282,095	118
	NONREIMBURSABLE COST CENTERS					
190	19000 GIFT, FLOWER, COFFEE SHOP & CANTEEN		9,299	80,550	282,095	190
194	07950 COMMUNITY WELLNESS/EDUCATION	71,251				194
194.01	07951 PHYSICIAN REFERRAL	320,128	177,527	497,655		194.01
200	TOTAL (SUM OF LINES 118-199)	89,984,112	191,067,607	281,051,719		200

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

COST CENTER		RECLASSIFIED TRIAL BALANCE (COL. 3 ± COL. 4) 5	ADJUST- MENTS 6	NET EXPENSES FOR ALLOCATION (COL. 5 ± COL. 6) 7		
GENERAL SERVICE COST CENTERS						
1	00100	CAP REL COSTS-BLDG & FIXT	18,884,006	1,047,041	19,931,047	1
1.01	00101	CAP REL COSTS-BLDG & FIXT-CANCER CTR	488,960	-16,836	472,124	1.01
1.02	00102	CAP REL COSTS-BLDG & FIXT-CENTER ST	6,996,039	-372,039	6,624,000	1.02
2	00200	CAP REL COSTS-MVBLE EQUIP	14,088,245		14,088,245	2
3	00300	OTHER CAPITAL RELATED COSTS				3
4	00400	EMPLOYEE BENEFITS	20,159,800	-193,962	19,965,838	4
5.01	00540	NON PATIENT TELECOMMUNICATIONS	1,371,460	-235,964	1,135,496	5.01
5.02	00550	DATA PROCESSING	7,690,692		7,690,692	5.02
5.03	00560	PURCHASING	839,874		839,874	5.03
5.04	00570	ADMITTING	1,999,151		1,999,151	5.04
5.05	00580	PATIENT ACCOUNTING	2,963,576	-844,241	2,119,335	5.05
5.06	00590	OTHER ADMINISTRATIVE COSTS	56,916,008	-34,357,007	22,559,001	5.06
6	00600	MAINTENANCE & REPAIRS	5,780,246		5,780,246	6
7	00700	OPERATION OF PLANT	1,919,576	-43,569	1,876,007	7
7.01	00701	OPERATION OF PLANT- CENTER STREET	2,700,328	-463,884	2,236,444	7.01
8	00800	LAUNDRY & LINEN SERVICE	994,161		994,161	8
9	00900	HOUSEKEEPING	2,189,564		2,189,564	9
10	01000	DIETARY	2,795,499	-2,039,373	756,126	10
11	01100	CAFETERIA	1,037,103		1,037,103	11
12	01200	MAINTENANCE OF PERSONNEL				12
13	01300	NURSING ADMINISTRATION	1,058,983		1,058,983	13
14	01400	CENTRAL SERVICES & SUPPLY	857,601		857,601	14
15	01500	PHARMACY	3,287,247	-57	3,287,190	15
16	01600	MEDICAL RECORDS & LIBRARY	2,563,517	-102,105	2,461,412	16
17	01700	SOCIAL SERVICE	1,514,955	-71,915	1,443,040	17
19	01900	NONPHYSICIAN ANESTHETISTS				19
20	02000	NURSING SCHOOL				20
21	02100	I&R SRVCES-SALARY & FRINGES APPRVD				21
22	02200	I&R SRVCES-OTHER PRGM COSTS APPRVD				22
23	02300	PARAMED ED PRGM-(SPECIFY)				23
INPATIENT ROUTINE SERV COST CENTERS						
30	03000	ADULTS & PEDIATRICS	19,488,775	-283,307	19,205,468	30
31	03100	INTENSIVE CARE UNIT	5,275,062		5,275,062	31
43	04300	NURSERY	2,392,086	-154,497	2,237,589	43
ANCILLARY SERVICE COST CENTERS						
50	05000	OPERATING ROOM	9,271,399	-887,961	8,383,438	50
51	05100	RECOVERY ROOM	2,364,663		2,364,663	51
52	05200	DELIVERY ROOM & LABOR ROOM	5,186,591	-734,987	4,451,604	52
54	05400	RADIOLOGY-DIAGNOSTIC	7,785,041	-470,585	7,314,456	54
55	05500	RADIOLOGY-THERAPEUTIC	864,423		864,423	55
57	05700	COMPUTED TOMOGRAPHY (CT) SCAN	1,144,311	-16,642	1,127,669	57
58	05800	MAGNETIC RESONANCE IMAGING (MRI)	521,199		521,199	58
59	05900	CARDIAC CATHETERIZATION	1,853,753	-19,892	1,833,861	59
60	06000	LABORATORY	5,203,914	-1,192,804	4,011,110	60
62.30	06250	BLOOD CLOTTING FACTORS ADMIN COSTS				62.30
64	06400	INTRAVENOUS THERAPY	1,443,879	-94,245	1,349,634	64
65	06500	RESPIRATORY THERAPY	1,662,511	-7,415	1,655,096	65
66	06600	PHYSICAL THERAPY	2,843,575	-2,589	2,840,986	66
67	06700	OCCUPATIONAL THERAPY	648,170	-7,598	640,572	67
68	06800	SPEECH PATHOLOGY	243,299		243,299	68
69	06900	ELECTROCARDIOLOGY	2,290,706	-43,399	2,247,307	69
70	07000	ELECTROENCEPHALOGRAPHY	327,091		327,091	70
71	07100	MEDICAL SUPPLIES CHRGD TO PATIENTS	15,731,632		15,731,632	71
72	07200	IMPL. DEV. CHARGED TO PATIENT	11,027,094		11,027,094	72
73	07300	DRUGS CHARGED TO PATIENTS	10,186,161		10,186,161	73
74	07400	RENAL DIALYSIS	1,008,640	-7,915	1,000,725	74
76	03950	WOUND CARE CENTER	177,191		177,191	76
76.01	03951	DIABETES CENTER	283,886	-30,219	253,667	76.01
76.02	03952	CLINICAL NUTRITION	265,623		265,623	76.02
76.97	07697	CARDIAC REHABILITATION	469,069	-1,935	467,134	76.97
76.98	07698	HYPERBARIC OXYGEN THERAPY				76.98
76.99	07699	LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS						
91	09100	EMERGENCY	11,135,084	-1,636,909	9,498,175	91
92	09200	OBSERVATION BEDS				92
OTHER REIMBURSABLE COST CENTERS						
94	09400	HOME PROGRAM DIALYSIS				94
SPECIAL PURPOSE COST CENTERS						
113	11300	INTEREST EXPENSE				113
118		SUBTOTALS (SUM OF LINES 1-117)	280,191,419	-43,286,810	236,904,609	118
NONREIMBURSABLE COST CENTERS						
190	19000	GIFT, FLOWER, COFFEE SHOP & CANTEEN				190
194	07950	COMMUNITY WELLNESS/EDUCATION	362,645	-37,372	325,273	194
194.01	07951	PHYSICIAN REFERRAL	497,655		497,655	194.01
200		TOTAL (SUM OF LINES 118-199)	281,051,719	-43,324,182	237,727,537	200

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	INCREASE				
		COST CENTER	LINE #	SALARY	OTHER	
	1	2	3	4	5	
1 COST OF BILLABLE MEDICAL SUPPLIES	A	MEDICAL SUPPLIES CHRGD TO PA	71		15,731,632	1
2	A	OTHER ADMINISTRATIVE COSTS	5.06		278,979	2
3	A	RENAL DIALYSIS	74		23,993	3
4	A					4
5	A					5
6	A					6
7	A					7
8	A					8
9	A					9
10	A					10
11	A					11
12	A					12
13	A					13
14	A					14
15	A					15
16	A					16
17	A					17
18	A					18
19	A					19
20	A					20
21	A					21
22	A					22
23	A					23
24	A					24
25	A					25
26	A					26
27	A					27
28 COST OF DRUGS CHARGED TO PATIENTS	B	DRUGS CHARGED TO PATIENTS	73		10,379,549	28
29 COST OF IMPLANTABLE DEVICES	C	IMPL. DEV. CHARGED TO PATIENT	72		11,027,094	29
30	C					30
31	C					31
32	C					32
33 RECLASS MAINTENANCE & REPAIRS	D	MAINTENANCE & REPAIRS	6	1,569,984	4,187,182	33
34 RECLASS STERILIZATION COSTS	E	OPERATING ROOM	50	175,394	136,866	34
35	E	DELIVERY ROOM & LABOR ROOM	52	28,786	22,463	35
36	E	ELECTROCARDIOLOGY	69	99,972	78,012	36
37	E	EMERGENCY	91	64,493	50,326	37
38 RECLASS CLINICAL NUTRITIONALIST	F	CLINICAL NUTRITION	76.02	261,775		38
39 RECLASS CAFETERIA COSTS	G	CAFETERIA	11	571,337	457,367	39
40 RECLASS EMPLOYEE BENEFITS	H	EMPLOYEE BENEFITS	4		1,388,982	40
41 RECLASS INSURANCE EXPENSE	I	CAP REL COSTS-BLDG & FIXT	1		176,357	41
42 NONREIMBURSABLE COMMUNITY WELLNESS	J	COMMUNITY WELLNESS/EDUCATION	194	28,778	27,718	42
43 RECLASS INTEREST EXPENSE	K	INTEREST EXPENSE	113		86,089	43
44 RECLASS DEPRECIATIONS	L	CAP REL COSTS-BLDG & FIXT	1		9,496,032	44
45	L	CAP REL COSTS-BLDG & FIXT-CAN	1.01		244,066	45
46	L	CAP REL COSTS-BLDG & FIXT-CEN	1.02		1,584,302	46
47	L	CAP REL COSTS-MVBLE EQUIP	2		14,088,245	47
48	L	OTHER ADMINISTRATIVE COSTS	5.06		38,313	48
49	L	OPERATION OF PLANT	7		19,043	49
50	L	RADIOLOGY-DIAGNOSTIC	54		89,868	50
51	L	PHYSICAL THERAPY	66		12,551	51
52	L	EMERGENCY	91		129,504	52
53	L	COMMUNITY WELLNESS/EDUCATION	194		219,615	53
54 RECLASS VACATION ACCRUALS	M	NON PATIENT TELECOMMUNICATION	5.01	6,228		54
55	M	DATA PROCESSING	5.02	32,188		55
56	M	PURCHASING	5.03	8,133		56
57	M	ADMITTING	5.04	26,319		57
58	M	PATIENT ACCOUNTING	5.05	16,925		58
59	M	OTHER ADMINISTRATIVE COSTS	5.06	93,608		59
60	M	MAINTENANCE & REPAIRS	6	23,080		60
61	M	OPERATION OF PLANT	7	7,410		61
62	M	OPERATION OF PLANT- CENTER ST	7.01	7,134		62
63	M	LAUNDRY & LINEN SERVICE	8	1,887		63
64	M	HOUSEKEEPING	9	25,215		64
65	M	DIETARY	10	13,789		65
66	M	CAFETERIA	11	8,399		66
67	M	NURSING ADMINISTRATION	13	15,197		67
68	M	CENTRAL SERVICES & SUPPLY	14	6,045		68
69	M	PHARMACY	15	35,947		69
70	M	MEDICAL RECORDS & LIBRARY	16	15,174		70
71	M	SOCIAL SERVICE	17	17,092		71
72	M	ADULTS & PEDIATRICS	30	253,454		72
73	M	INTENSIVE CARE UNIT	31	64,688		73
74	M	NURSERY	43	29,463		74
75	M	OPERATING ROOM	50	94,597		75
76	M	RECOVERY ROOM	51	30,307		76
77	M	DELIVERY ROOM & LABOR ROOM	52	55,674		77

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE			WKST A-7 REF.
			LINE #	SALARY	OTHER	
	1	6	7	8	9	10
1 COST OF BILLABLE MEDICAL SUPPLIES	A	DIETARY	10		19,267	1
2	A	CENTRAL SERVICES & SUPPLY	14		1,004,160	2
3	A	PHARMACY	15		1,978	3
4	A	SOCIAL SERVICE	17		90	4
5	A	ADULTS & PEDIATRICS	30		173,924	5
6	A	INTENSIVE CARE UNIT	31		17,324	6
7	A	NURSERY	43		26,568	7
8	A	OPERATING ROOM	50		6,970,004	8
9	A	RECOVERY ROOM	51		97,200	9
10	A	DELIVERY ROOM & LABOR ROOM	52		188,333	10
11	A	RADIOLOGY-DIAGNOSTIC	54		954,174	11
12	A	RADIOLOGY-THERAPEUTIC	55		12,589	12
13	A	COMPUTED TOMOGRAPHY (CT) SCAN	57		230,709	13
14	A	MAGNETIC RESONANCE IMAGING (M	58		101,040	14
15	A	CARDIAC CATHETERIZATION	59		1,738,553	15
16	A	LABORATORY	60		2,930,588	16
17	A	INTRAVENOUS THERAPY	64		138,912	17
18	A	RESPIRATORY THERAPY	65		158,609	18
19	A	PHYSICAL THERAPY	66		11,746	19
20	A	OCCUPATIONAL THERAPY	67		5,246	20
21	A	SPEECH PATHOLOGY	68		257	21
22	A	ELECTROCARDIOLOGY	69		1,038,466	22
23	A	ELECTROENCEPHALOGRAPHY	70		13,890	23
24	A	WOUND CARE CENTER	76		34,448	24
25	A	DIABETES CENTER	76.01		778	25
26	A	CARDIAC REHABILITATION	76.97		3,096	26
27	A	EMERGENCY	91		162,655	27
28 COST OF DRUGS CHARGED TO PATIENTS	B	PHARMACY	15		10,379,549	28
29 COST OF IMPLANTABLE DEVICES	C	OPERATING ROOM	50		6,703,315	29
30	C	RADIOLOGY-DIAGNOSTIC	54		17,591	30
31	C	CARDIAC CATHETERIZATION	59		1,632,934	31
32	C	ELECTROCARDIOLOGY	69		2,673,254	32
33 RECLASS MAINTENANCE & REPAIRS	D	OPERATION OF PLANT	7	1,569,984	4,187,182	33
34 RECLASS STERILIZATION COSTS	E	CENTRAL SERVICES & SUPPLY	14	368,645	287,667	34
35	E					35
36	E					36
37	E					37
38 RECLASS CLINICAL NUTRITIONALIST	F	DIETARY	10	261,775		38
39 RECLASS CAFETERIA COSTS	G	DIETARY	10	571,337	457,367	39
40 RECLASS EMPLOYEE BENEFITS	H	OTHER ADMINISTRATIVE COSTS	5.06		1,388,982	40
41 RECLASS INSURANCE EXPENSE	I	OTHER ADMINISTRATIVE COSTS	5.06		176,357	12 41
42 NONREIMBURSABLE COMMUNITY WELLNESS	J	OTHER ADMINISTRATIVE COSTS	5.06	28,778	27,718	42
43 RECLASS INTEREST EXPENSE	K	OTHER ADMINISTRATIVE COSTS	5.06		86,089	43
44 RECLASS DEPRECIATIONS	L	OTHER ADMINISTRATIVE COSTS	5.06		24,253,552	9 44
45	L	OPERATION OF PLANT- CENTER ST	7.01		1,667,987	9 45
46	L					9 46
47	L					9 47
48	L					48
49	L					49
50	L					50
51	L					51
52	L					52
53	L					53
54 RECLASS VACATION ACCRUALS	M	EMPLOYEE BENEFITS	4	1,263,058		54
55	M					55
56	M					56
57	M					57
58	M					58
59	M					59
60	M					60
61	M					61
62	M					62
63	M					63
64	M					64
65	M					65
66	M					66
67	M					67
68	M					68
69	M					69
70	M					70
71	M					71
72	M					72
73	M					73
74	M					74
75	M					75
76	M					76
77	M					77

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	INCREASE			
		COST CENTER	LINE #	SALARY	OTHER
	1	2	3	4	5
78	M	RADIOLOGY-DIAGNOSTIC	54	76,243	78
79	M	RADIOLOGY-THERAPEUTIC	55	4,546	79
80	M	COMPUTED TOMOGRAPHY (CT) SCAN	57	12,343	80
81	M	MAGNETIC RESONANCE IMAGING (M	58	4,854	81
82	M	CARDIAC CATHETERIZATION	59	20,263	82
83	M	LABORATORY	60	43,389	83
84	M	INTRAVENOUS THERAPY	64	17,878	84
85	M	RESPIRATORY THERAPY	65	21,054	85
86	M	PHYSICAL THERAPY	66	36,019	86
87	M	OCCUPATIONAL THERAPY	67	8,147	87
88	M	SPEECH PATHOLOGY	68	3,281	88
89	M	ELECTROCARDIOLOGY	69	28,631	89
90	M	CARDIAC REHABILITATION	76.97	3,231	90
91	M	ELECTROENCEPHALOGRAPHY	70	4,034	91
92	M	RENAL DIALYSIS	74	2,624	92
93	M	WOUND CARE CENTER	76	2,161	93
94	M	DIABETES CENTER	76.01	2,837	94
95	M	CLINICAL NUTRITION	76.02	3,848	95
96	M	EMERGENCY	91	73,738	96
97	M	COMMUNITY WELLNESS/EDUCATION	194	5,984	97
98 RECLASS EPOETIN RENAL	N	RENAL DIALYSIS	74		193,388 98
99 RECLASS CAPITAL INTEREST	O	CAP REL COSTS-BLDG & FIXT	1		9,211,617 99
100	O	CAP REL COSTS-BLDG & FIXT-CAN	1.01		244,894 100
101	O	CAP REL COSTS-BLDG & FIXT-CEN	1.02		5,411,737 101
500 TOTAL RECLASSIFICATIONS (SUM OF COLS. 4 & 5 MUST EQUAL SUM OF COLS. 8 & 9)				4,063,577	85,035,784 500

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VERSION: 2011.10  
 11/28/2011 14:19

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	DECREASE				WKST A-7 REF.
		COST CENTER 6	LINE # 7	SALARY 8	OTHER 9	
	1					10
78	M					78
79	M					79
80	M					80
81	M					81
82	M					82
83	M					83
84	M					84
85	M					85
86	M					86
87	M					87
88	M					88
89	M					89
90	M					90
91	M					91
92	M					92
93	M					93
94	M					94
95	M					95
96	M					96
97	M					97
98 RECLASS EPOETIN RENAL	N	DRUGS CHARGED TO PATIENTS	73		193,388	98
99 RECLASS CAPITAL INTEREST	O	INTEREST EXPENSE	113		14,868,248	11 99
100	O					11 100
101	O					11 101
500 TOTAL RECLASSIFICATIONS (SUM OF COLS. 4 & 5 MUST EQUAL SUM OF COLS. 8 & 9)				4,063,577	85,035,784	500

RECONCILIATION OF CAPITAL COST CENTERS

WORKSHEET A-7  
 PARTS I, II & III

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

DESCRIPTION	BEGINNING	ACQUISITIONS			DISPOSALS	ENDING	FULLY
	BALANCES	PURCHASE	DONATION	TOTAL	AND	BALANCE	DEPRECIATED
	1	2	3	4	RETIREMENTS	6	ASSETS
					5		7
1 LAND	15,177,056					15,177,056	1
2 LAND IMPROVEMENTS	4,875					4,875	2
3 BUILDINGS AND FIXTURES	422,571,668	5,978,563		5,978,563	3,841,135	424,709,096	3
4 BUILDING IMPROVEMENTS							4
5 FIXED EQUIPMENT							5
6 MOVABLE EQUIPMENT	183,205,916	4,306,764		4,306,764	1,953,766	185,558,914	6
7 HIT DESIGNATED ASSETS							7
8 SUBTOTAL (SUM OF LINES 1-7)	620,959,515	10,285,327		10,285,327	5,794,901	625,449,941	8
9 RECONCILING ITEMS	2,649,208	4,248,458		4,248,458	3,841,135	3,056,531	9
10 TOTAL (LINE 7 MINUS LINE 9)	618,310,307	6,036,869		6,036,869	1,953,766	622,393,410	10

PART II - RECONCILIATION OF AMOUNTS FROM WORKSHEET A, COLUMN 2, LINES 1 AND 2

SUMMARY OF CAPITAL

DESCRIPTION	DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER	TOTAL(1)
						CAPITAL-RELATED COSTS (SEE INSTR.)	(SUM OF COLS. 9-14)
	9	10	11	(SEE INSTR.)	(SEE INSTR.)	14	15
				12	13		
1 CAP REL COSTS-BLDG & FIXT							1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER C							1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER S							1.02
2 CAP REL COSTS-MVBLE EQUIP							2
3 TOTAL (SUM OF LINES 1-2)							3

PART III - RECONCILIATION OF CAPITAL COST CENTERS

COMPUTATION OF RATIOS

DESCRIPTION	GROSS ASSETS	CAPITALIZED LEASES	GROSS ASSETS FOR RATIO (COL. 1 - COL. 2)	RATIO (SEE INSTR.)	INSURANCE	TAXES	OTHER	TOTAL (2)
							CAPITAL-RELATED COSTS (SEE INSTR.)	(SUM OF COLS. 5-7)
	1	2	3	4	5	6	7	8
1 CAP REL COSTS-BLDG & FIXT								1
1.01 CAP REL COSTS-BLDG & FIXT-CANCE								1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTE								1.02
2 CAP REL COSTS-MVBLE EQUIP								2
3 TOTAL (SUM OF LINES 1-2)								3

SUMMARY OF CAPITAL

DESCRIPTION	DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER	TOTAL (2)
						CAPITAL-RELATED COSTS (SEE INSTR.)	(SUM OF COLS. 9-14)
	9	10	11	(SEE INSTR.)	(SEE INSTR.)	14	15
				12	13		
1 CAP REL COSTS-BLDG & FIXT	9,496,032			8,578,349	176,357	1,680,309	19,931,047 1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER	244,066			228,058			472,124 1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER	1,584,302			5,039,698			6,624,000 1.02
2 CAP REL COSTS-MVBLE EQUIP	14,088,245						14,088,245 2
3 TOTAL	25,412,645		13,846,105	176,357		1,680,309	41,115,416 3

ADJUSTMENTS TO EXPENSES

WORKSHEET A-8

DESCRIPTION	BASIS	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A TO/ FROM WHICH THE AMOUNT IS TO BE ADJUSTED		WKST A-7 REF
			COST CENTER	LINE NO.	
	1	2	3	4	5
1 INVESTMENT INCOME-BUILDINGS & FIXTURES (CHAPTER 2)			CAP REL COSTS-BLDG & FIXT	1	1
2 INVESTMENT INCOME-MOVABLE EQUIPMENT (CHAPTER 2)			CAP REL COSTS-MVBLE EQUIP	2	2
3 INVESTMENT INCOME-OTHER (CHAPTER 2)					3
4 TRADE, QUANTITY, AND TIME DISCOUNTS (CHAPTER 8)					4
5 REFUNDS AND REBATES OF EXPENSES (CHAPTER 8)					5
6 RENTAL OF PROVIDER SPACE BY SUPPLIERS (CHAPTER 8)					6
7 TELEPHONE SERVICES (PAY STATIONS EXCL) (CHAPTER 21)					7
8 TELEVISION AND RADIO SERVICE (CHAPTER 21)					8
9 PARKING LOT (CHAPTER 21)					9
10 PROVIDER-BASED PHYSICIAN ADJUSTMENT	WKST A-8-2	-3,805,851			10
11 SALE OF SCRAP, WASTE, ETC. (CHAPTER 23)					11
12 RELATED ORGANIZATION TRANSACTIONS (CHAPTER 10)	WKST A-8-1	4,575,533			12
13 LAUNDRY AND LINEN SERVICE					13
14 CAFETERIA - EMPLOYEES AND GUESTS					14
15 RENTAL OF QUARTERS TO EMPLOYEES & OTHERS					15
16 SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS					16
17 SALE OF DRUGS TO OTHER THAN PATIENTS					17
18 SALE OF MEDICAL RECORDS AND ABSTRACTS					18
19 NURSING SCHOOL (TUITION, FEES, BOOKS, ETC.)					19
20 VENDING MACHINES					20
21 INCOME FROM IMPOSITION OF INTEREST, FINANCE OR PENALTY CHARGES (CHAPTER 21)					21
22 INTEREST EXP ON MEDICARE OVERPAYMENTS & BORROWINGS TO REPAY MEDICARE OVERPAYMENT					22
23 ADJ FOR RESPIRATORY THERAPY COSTS IN EXCESS OF LIMITATION (CHAPTER 14)	WKST A-8-3				23
24 ADJ FOR PHYSICAL THERAPY COSTS IN EXCESS OF LIMITATION (CHAPTER 14)	WKST A-8-3				24
25 UTIL REVIEW-PHYSICIANS' COMPENSATION (CHAPTER 21)			UTILIZATION REVIEW-SNF	114	25
26 DEPRECIATION--BUILDINGS & FIXTURES			CAP REL COSTS-BLDG & FIXT	1	26
27 DEPRECIATION--MOVABLE EQUIPMENT			CAP REL COSTS-MVBLE EQUIP	2	27
28 NON-PHYSICIAN ANESTHETIST			NONPHYSICIAN ANESTHETISTS	19	28
29 PHYSICIANS' ASSISTANT					29
30 ADJ FOR OCCUPATIONAL THERAPY COSTS IN EXCESS OF LIMITATION (CHAPTER 14)	WKST A-8-3				30
31 ADJ FOR SPEECH PATHOLOGY COSTS IN EXCESS OF LIMITATION (CHAPTER 14)	WKST A-8-3				31
32 CAH HIT ADJ FOR DEPRECIATION AND					32
33 REMOVE BAD DEBTS	A	-22,803,867	OTHER ADMINISTRATIVE COSTS	5.06	33
34 EMPLOYEE HEALTH	A	-193,962	EMPLOYEE BENEFITS	4	34
35 PATIENT PHONES	A	-44,518	NON PATIENT TELECOMMUNICATIONS	5.01	35
36 PATIENT TELEVISIONS	A	-43,569	OPERATION OF PLANT	7	36
37 OFFSET INTEREST INCOME	A	-633,268	CAP REL COSTS-BLDG & FIXT	1	11 37
37.01 OFFSET INTEREST INCOME	A	-16,836	CAP REL COSTS-BLDG & FIXT-CANCE	1.01	11 37.01
37.02 OFFSET INTEREST INCOME	A	-372,039	CAP REL COSTS-BLDG & FIXT-CENTE	1.02	11 37.02
38 GAIN ON SALE OF ASSET	A	-5,815,754	OTHER ADMINISTRATIVE COSTS	5.06	38
39 IL MEDICAID TAX EXPENSE	A	-7,681,947	OTHER ADMINISTRATIVE COSTS	5.06	39
40 IHHA DUES	A	-27,177	OTHER ADMINISTRATIVE COSTS	5.06	40
41 NON PATIENT PHONE OTHER INCOME	B	-191,446	NON PATIENT TELECOMMUNICATIONS	5.01	41
42 PATIENT ACCOUNTING OTHER INCOME	B	-844,241	PATIENT ACCOUNTING	5.05	42
43 OTHER ADMIN OTHER INCOME	B	-722,368	OTHER ADMINISTRATIVE COSTS	5.06	43
44 OPERATION PLANT OTHER INCOME	B	-463,884	OPERATION OF PLANT- CENTER STRE	7.01	44
45 DIETARY OTHER INCOME	B	-2,039,373	DIETARY	10	45
46 PHARMACY OTHER INCOME	B	-57	PHARMACY	15	46
47 MEDICAL RECORDS OTHER INCOME	B	-102,105	MEDICAL RECORDS & LIBRARY	16	47
48 ADULTS AND PEDS OTHER INCOME	B	-23,671	ADULTS & PEDIATRICS	30	48
49 OPERATING ROOM OTHER INCOME	B	-229,400	OPERATING ROOM	50	49
49.01 RADIOLOGY-OTHER INCOME	B	-161,840	RADIOLOGY-DIAGNOSTIC	54	49.01
49.02 LABORATORY - OTHER INCOME	B	-1,140,854	LABORATORY	60	49.02
49.03 IV THERAPY OTHER INCOME	B	-94,245	INTRAVENOUS THERAPY	64	49.03
49.04 PHYSICAL THERAPY OTHER INCOME	B	-2,589	PHYSICAL THERAPY	66	49.04
49.05 CARDIAC REHAB OTHER INCOME	B	-1,935	CARDIAC REHABILITATION	76.97	49.05
49.06 DIABETES CENTER OTHER INCOME	B	-6,304	DIABETES CENTER	76.01	49.06
49.07 EMERGENCY ROOM OTHER INCOME	B	-391,645	EMERGENCY	91	49.07
49.08 OCCUPATIONAL THERAPY OTHER INCOME	B	-7,598	OCCUPATIONAL THERAPY	67	49.08
49.09 COMMUNITY ED/WELLNESS OTHER INCOME	B	-37,372	COMMUNITY WELLNESS/EDUCATION	194	49.09
50 TOTAL (SUM OF LINES 1 THRU 49)		-43,324,182			50
TRANSFER TO WKST A, COL. 6, LINE 200)					

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

WORKSHEET A-8-1

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

LINE NO.	COST CENTER	EXPENSE ITEMS	AMOUNT OF ALLOWABLE COST	AMOUNT (INCL IN WKST A, COL. 5)	NET ADJ- USTMENTS (COL. 4-5)	WKST A-7 REF	
1	2	3	4	5	6	7	
1	54	RADIOLOGY-DIAGNOSTIC	ROYAL RADIOLOGY RENTAL EX	26,312	213,772	-187,460	1
2	91	EMERGENCY	ALGONQUIN IMMEDIATE CARE	129,208	95,347	33,861	2
3	5.06	OTHER ADMINISTRATIVE COSTS	HOME OFFICE COST ALLOCATI	8,094,964	5,046,141	3,048,823	3
4	1	CAP REL COSTS-BLDG & FIXT	HOME OFFICE CAPITAL COSTS	1,680,309		1,680,309	14 4
5		TOTALS (SUM OF LINES 1-4)		9,930,793	5,355,260	4,575,533	5
		TRANSFER COL. 6, LINE 5 TO WKST A-8, COL. 2, LINE 12.					

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
B			SHERMAN HEALTH SYSTEM		
6					6
7					7
8					8
9					9
10					10

- (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	5 PERCENT OF UNAD- JUSTED RCE LIMIT	
LINE NO.	1	2	3	4	5	6	7	8	9
1	5.06	OTHER ADMINISTRATIVE COS	MEDICAL STAFF	354,802	354,802	177,200	1	85	4
2	17	SOCIAL SERVICE	OUTCOME MANAGEMET	72,000	72,000	177,200	1	85	4
3	30	ADULTS & PEDIATRICS	ADULTS & PEDS	259,721	259,721	177,200	1	85	4
4	43	NURSERY	NURSERY	154,582	154,582	177,200	1	85	4
5	50	OPERATING ROOM	SURGERY	658,661	658,661	208,000	1	100	5
6	52	DELIVERY ROOM & LABOR RO	LABOR & DELIVERY	735,081	735,081	196,400	1	94	5
7	54	RADIOLOGY-DIAGNOSTIC	RADIOLOGY	121,393	121,393	225,300	1	108	5
8	57	COMPUTED TOMOGRAPHY (CT)	CT SCAN	16,750	16,750	225,300	1	108	5
9	59	CARDIAC CATHETERIZATION	CARDIAC CATH LAB	20,000	20,000	225,300	1	108	5
10	60	LABORATORY	LABORATORY	52,054	52,054	215,700	1	104	5
11	65	RESPIRATORY THERAPY	RESPRIATORY THERAPY	7,500	7,500	177,200	1	85	4
12	69	ELECTROCARDIOLOGY	EKG	43,484	43,484	177,200	1	85	4
13	76.97	CARDIAC REHABILITATION	CARDIAC REHAB	112,563	112,563	177,200	1,402	119,440	5,972
14	74	RENAL DIALYSIS	RENAL DIALYSIS	8,000	8,000	177,200	1	85	4
15	76.01	DIABETES CENTER	DIABETES CENTER	24,000	24,000	177,200	1	85	4
16	91	EMERGENCY	EMERGENCY DEPARTMEN	1,279,210	1,279,210	177,200	1	85	4
200		TOTAL		3,919,801	3,919,801		1,417	120,827	6,038

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL  
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KPMG LLP COMPU-MAX MICRO SYSTEM  
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VERSION: 2011.10  
 11/28/2011 14:19

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.	11	12	13	14	15	16	17	18
1	5.06 OTHER ADMINISTRATIVE COS	MEDICAL STAFF				85	354,717	354,717
2	17 SOCIAL SERVICE	OUTCOME MANAGEMET				85	71,915	71,915
3	30 ADULTS & PEDIATRICS	ADULTS & PEDS				85	259,636	259,636
4	43 NURSERY	NURSERY				85	154,497	154,497
5	50 OPERATING ROOM	SURGERY				100	658,561	658,561
6	52 DELIVERY ROOM & LABOR RO	LABOR & DELIVERY				94	734,987	734,987
7	54 RADIOLOGY-DIAGNOSTIC	RADIOLOGY				108	121,285	121,285
8	57 COMPUTED TOMOGRAPHY (CT)	CT SCAN				108	16,642	16,642
9	59 CARDIAC CATHETERIZATION	CARDIAC CATH LAB				108	19,892	19,892
10	60 LABORATORY	LABORATORY				104	51,950	51,950
11	65 RESPIRATORY THERAPY	RESPRIATORY THERAPY				85	7,415	7,415
12	69 ELECTROCARDIOLOGY	EKG				85	43,399	43,399
13	76.97 CARDIAC REHABILITATION	CARDIAC REHAB				119,440		
14	74 RENAL DIALYSIS	RENAL DIALYSIS				85	7,915	7,915
15	76.01 DIABETES CENTER	DIABETES CENTER				85	23,915	23,915
16	91 EMERGENCY	EMERGENCY DEPARTMEN				85	1,279,125	1,279,125
200	TOTAL					120,827	3,805,851	3,805,851

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	ALLOCATION (FROM WKST A, COL.7) 0	CAP BLDGS + FIXTURES 1	CAP REL CANCER CTR 1.01	CAP REL CENTER ST 1.02	CAP MOVABLE EQUIPMENT 2	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT	19,931,047	19,931,047				1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR	472,124		472,124			1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST	6,624,000			6,624,000		1.02
2 CAP REL COSTS-MVBLE EQUIP	14,088,245				14,088,245	2
4 EMPLOYEE BENEFITS	19,965,838	124,569			10,725	4
5.01 NON PATIENT TELECOMMUNICATIONS	1,135,496	37,330		14,496	396,650	5.01
5.02 DATA PROCESSING	7,690,692	366,870		76,094	3,396,752	5.02
5.03 PURCHASING	839,874	448,537			78,036	5.03
5.04 ADMITTING	1,999,151	173,898			1,731	5.04
5.05 PATIENT ACCOUNTING	2,119,335			30,946	3,617	5.05
5.06 OTHER ADMINISTRATIVE COSTS	22,559,001	359,384		3,748,971	388,260	5.06
6 MAINTENANCE & REPAIRS	5,780,246	350,051		193,913		6
7 OPERATION OF PLANT	1,876,007	4,025,624			269,173	7
7.01 OPERATION OF PLANT- CENTER STREET	2,236,444			2,229,980	82,708	7.01
8 LAUNDRY & LINEN SERVICE	994,161	175,265			4,443	8
9 HOUSEKEEPING	2,189,564	217,483		66,911	92,833	9
10 DIETARY	756,126	334,224			200,260	10
11 CAFETERIA	1,037,103	444,606				11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	1,058,983	47,448			8,497	13
14 CENTRAL SERVICES & SUPPLY	857,601	162,651			279,464	14
15 PHARMACY	3,287,190	195,297			32,071	15
16 MEDICAL RECORDS & LIBRARY	2,461,412	248,933		64,446	5,130	16
17 SOCIAL SERVICE	1,443,040	45,226			492	17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	19,205,468	5,775,915			497,657	30
31 INTENSIVE CARE UNIT	5,275,062	746,115			333,382	31
43 NURSERY	2,237,589	167,095			101,369	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	8,383,438	875,983			1,565,377	50
51 RECOVERY ROOM	2,364,663	741,432			110,739	51
52 DELIVERY ROOM & LABOR ROOM	4,451,604	216,731			222,211	52
54 RADIOLOGY-DIAGNOSTIC	7,314,456	565,278		15,301	2,439,936	54
55 RADIOLOGY-THERAPEUTIC	864,423		202,120		438,541	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	1,127,669	225,380			606,075	57
58 MAGNETIC RESONANCE IMAGING (MRI)	521,199	124,706			424,291	58
59 CARDIAC CATHETERIZATION	1,833,861	509,865			760,010	59
60 LABORATORY	4,011,110	489,969		8,493	152,939	60
62.30 BLOOD CLOTTING FACTORS ADMIN COSTS						62.30
64 INTRAVENOUS THERAPY	1,349,634	62,114	270,004	24,394	26,214	64
65 RESPIRATORY THERAPY	1,655,096	99,272			64,715	65
66 PHYSICAL THERAPY	2,840,986	110,075			37,253	66
67 OCCUPATIONAL THERAPY	640,572	27,690			4,312	67
68 SPEECH PATHOLOGY	243,299	29,536			1,025	68
69 ELECTROCARDIOLOGY	2,247,307	175,538			343,945	69
70 ELECTROENCEPHALOGRAPHY	327,091	237,823			37,579	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS	15,731,632					71
72 IMPL. DEV. CHARGED TO PATIENT	11,027,094					72
73 DRUGS CHARGED TO PATIENTS	10,186,161					73
74 RENAL DIALYSIS	1,000,725			13,104	26,927	74
76 WOUND CARE CENTER	177,191	23,246			2,576	76
76.01 DIABETES CENTER	253,667				5,467	76.01
76.02 CLINICAL NUTRITION	265,623					76.02
76.97 CARDIAC REHABILITATION	467,134	38,492			11,319	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	9,498,175	884,768		136,951	404,331	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	236,904,609	19,884,419	472,124	6,624,000	13,869,032	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN		46,628				190
194 COMMUNITY WELLNESS/EDUCATION	325,273				427	194
194.01 PHYSICIAN REFERRAL	497,655				218,786	194.01
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	237,727,537	19,931,047	472,124	6,624,000	14,088,245	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	EMPLOYEE	NONPATIENT	DATA	PURCHASING	ADMITTING	
	BENEFITS	TELEPHONES	PROCESSING			
	4	5.01	5.02	5.03	5.04	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR						1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST						1.02
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS	20,101,132					4
5.01 NON PATIENT TELECOMMUNICATIONS	96,740	1,680,712				5.01
5.02 DATA PROCESSING	499,977	55,845	12,086,230			5.02
5.03 PURCHASING	126,328	17,183	232,233	1,742,191		5.03
5.04 ADMITTING	408,819	35,440	252,428	3,740	2,875,207	5.04
5.05 PATIENT ACCOUNTING	262,903	30,070	383,690	557		5.05
5.06 OTHER ADMINISTRATIVE COSTS	1,454,020	162,165	1,615,536	12,307		5.06
6 MAINTENANCE & REPAIRS	358,498	17,183	111,068	8,506		6
7 OPERATION OF PLANT	115,096	19,331	111,068	8,636		7
7.01 OPERATION OF PLANT- CENTER STREET	110,807	5,370	40,388	956		7.01
8 LAUNDRY & LINEN SERVICE	29,307	2,148	10,097	9,544		8
9 HOUSEKEEPING	391,668	9,665	10,097	10,324		9
10 DIETARY	214,182	6,444	40,388	5,276		10
11 CAFETERIA	130,462	23,627	141,359	21,401		11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	233,115	6,444	50,486	471		13
14 CENTRAL SERVICES & SUPPLY	93,903	9,665	40,388	47,627		14
15 PHARMACY	558,370	30,070	262,525	398,177		15
16 MEDICAL RECORDS & LIBRARY	235,705	40,810	383,690	1,045		16
17 SOCIAL SERVICE	265,491	12,887	141,359	439		17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	3,936,974	308,219	1,888,159	56,132	450,118	30
31 INTENSIVE CARE UNIT	1,004,803	67,658	383,690	22,884	121,690	31
43 NURSERY	457,658	24,701	252,428	3,883	40,543	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	1,469,388	44,031	777,477	552,552	237,228	50
51 RECOVERY ROOM	470,756	57,993	353,399	13,897	55,790	51
52 DELIVERY ROOM & LABOR ROOM	864,784	50,475	615,923	26,896	76,161	52
54 RADIOLOGY-DIAGNOSTIC	1,184,298	148,203	565,438	41,933	197,239	54
55 RADIOLOGY-THERAPEUTIC	70,607	34,366	333,204	1,259	22,399	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	191,720	4,296	20,194	9,755	180,875	57
58 MAGNETIC RESONANCE IMAGING (MRI)	75,400	5,370	20,194	4,010	55,269	58
59 CARDIAC CATHETERIZATION	314,749	28,996	171,651	131,364	88,998	59
60 LABORATORY	673,966	44,031	636,117	122,144	300,521	60
62.30 BLOOD CLOTTING FACTORS ADMIN COSTS						62.30
64 INTRAVENOUS THERAPY	277,708	52,623	151,457	10,641	16,820	64
65 RESPIRATORY THERAPY	327,035	9,665	90,874	8,868	43,415	65
66 PHYSICAL THERAPY	559,486	40,810	242,330	1,129	42,231	66
67 OCCUPATIONAL THERAPY	112,041	12,887	30,291	235	8,525	67
68 SPEECH PATHOLOGY	50,971	4,296		44	3,535	68
69 ELECTROCARDIOLOGY	444,727	33,292	313,010	144,818	103,484	69
70 ELECTROENCEPHALOGRAPHY	62,662	4,296	20,194	794	7,658	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS					185,230	71
72 IMPL. DEV. CHARGED TO PATIENT					90,938	72
73 DRUGS CHARGED TO PATIENTS					357,281	73
74 RENAL DIALYSIS	40,761	1,074	20,194	2,332	8,774	74
76 WOUND CARE CENTER	33,571	4,296	40,388	2,146	1,681	76
76.01 DIABETES CENTER	44,061	9,665	50,486	223	1,293	76.01
76.02 CLINICAL NUTRITION	59,775				2,811	76.02
76.97 CARDIAC REHABILITATION	50,191	7,518	30,291	370	2,128	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	1,641,751	197,604	1,151,070	54,155	172,572	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	20,005,234	1,680,712	11,985,259	1,741,470	2,875,207	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN			30,291			190
194 COMMUNITY WELLNESS/EDUCATION	23,857			251		194
194.01 PHYSICIAN REFERRAL	72,041		70,680	470		194.01
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	20,101,132	1,680,712	12,086,230	1,742,191	2,875,207	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	PATIENT	SUBTOTAL (COLS. 0-4)	OTHER	MAIN-	OPERATION
	ACCOUNTING		ADMIN	TENANCE +	OF PLANT
	5.05	4A	5.06	6	7
GENERAL SERVICE COST CENTERS					
1 CAP REL COSTS-BLDG & FIXT					1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR					1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST					1.02
2 CAP REL COSTS-MVBLE EQUIP					2
4 EMPLOYEE BENEFITS					4
5.01 NON PATIENT TELECOMMUNICATIONS					5.01
5.02 DATA PROCESSING					5.02
5.03 PURCHASING					5.03
5.04 ADMITTING					5.04
5.05 PATIENT ACCOUNTING	2,831,118				5.05
5.06 OTHER ADMINISTRATIVE COSTS		30,299,644	30,299,644		5.06
6 MAINTENANCE & REPAIRS		6,819,465	996,140	7,815,605	6
7 OPERATION OF PLANT		6,424,935	938,510	2,588,622	9,952,067
7.01 OPERATION OF PLANT- CENTER STREET		4,706,653	687,515	1,602,057	7.01
8 LAUNDRY & LINEN SERVICE		1,224,965	178,934	10,627	121,105
9 HOUSEKEEPING		2,988,545	436,546	50,157	150,276
10 DIETARY		1,556,900	227,421	116,892	230,942
11 CAFETERIA		1,798,558	262,721	155,147	307,214
12 MAINTENANCE OF PERSONNEL					12
13 NURSING ADMINISTRATION		1,405,444	205,297	19,978	32,786
14 CENTRAL SERVICES & SUPPLY		1,491,299	217,839	52,708	112,388
15 PHARMACY		4,763,700	695,848	48,882	134,946
16 MEDICAL RECORDS & LIBRARY		3,441,171	502,662	39,531	172,008
17 SOCIAL SERVICE		1,908,934	278,844	11,902	31,250
19 NONPHYSICIAN ANESTHETISTS					19
20 NURSING SCHOOL					20
21 I&R SRVCES-SALARY & FRINGES APPRVD					21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD					22
23 PARAMED ED PRGM-(SPECIFY)					23
INPATIENT ROUTINE SERV COST CENTERS					
30 ADULTS & PEDIATRICS	443,895	32,562,537	4,756,536	1,270,509	3,991,042
31 INTENSIVE CARE UNIT	119,790	8,075,074	1,179,550	150,047	515,551
43 NURSERY	39,910	3,325,176	485,718	112,216	115,459
ANCILLARY SERVICE COST CENTERS					
50 OPERATING ROOM	233,524	14,138,998	2,065,326	346,425	605,286
51 RECOVERY ROOM	54,919	4,223,588	616,952	63,759	512,314
52 DELIVERY ROOM & LABOR ROOM	74,972	6,599,757	964,046	128,369	149,757
54 RADIOLOGY-DIAGNOSTIC	194,159	12,666,241	1,850,196	161,523	390,596
55 RADIOLOGY-THERAPEUTIC	22,049	1,988,968	290,535	16,152	105,916
57 COMPUTED TOMOGRAPHY (CT) SCAN	178,051	2,544,015	371,612	19,978	155,733
58 MAGNETIC RESONANCE IMAGING (MRI)	54,406	1,284,845	187,681	24,654	86,169
59 CARDIAC CATHETERIZATION	87,608	3,927,102	573,644	19,128	352,306
60 LABORATORY	295,829	6,735,119	983,819	108,391	338,559
62.30 BLOOD CLOTTING FACTORS ADMIN COSTS					62.30
64 INTRAVENOUS THERAPY	16,557	2,258,166	329,857	154,722	184,409
65 RESPIRATORY THERAPY	42,737	2,341,677	342,056	12,752	68,595
66 PHYSICAL THERAPY	41,572	3,915,872	572,003	36,555	76,059
67 OCCUPATIONAL THERAPY	8,392	844,945	123,424	7,226	19,133
68 SPEECH PATHOLOGY	3,480	336,186	49,108	1,700	20,408
69 ELECTROCARDIOLOGY	101,868	3,907,989	570,852	78,211	121,294
70 ELECTROENCEPHALOGRAPHY	7,538	705,635	103,074	5,526	164,331
71 MEDICAL SUPPLIES CHRGD TO PATIENTS	182,338	16,099,200	2,351,658		
72 IMPL. DEV. CHARGED TO PATIENT	89,518	11,207,550	1,637,120		
73 DRUGS CHARGED TO PATIENTS	351,702	10,895,144	1,591,486		
74 RENAL DIALYSIS	8,637	1,122,528	163,971	22,953	
76 WOUND CARE CENTER	1,655	286,750	41,886	25,079	16,062
76.01 DIABETES CENTER	1,273	366,135	53,482		
76.02 CLINICAL NUTRITION	2,767	330,976	48,347		
76.97 CARDIAC REHABILITATION	2,095	609,538	89,037	4,676	26,597
76.98 HYPERBARIC OXYGEN THERAPY					
76.99 LITHOTRIPSY					
OUTPATIENT SERVICE COST CENTERS					
91 EMERGENCY	169,877	14,311,254	2,090,488	343,450	611,357
92 OBSERVATION BEDS					
OTHER REIMBURSABLE COST CENTERS					
94 HOME PROGRAM DIALYSIS					94
SPECIAL PURPOSE COST CENTERS					
113 INTEREST EXPENSE					113
118 SUBTOTALS (SUM OF LINES 1-117)	2,831,118	236,441,178	30,111,741	7,810,504	9,919,848
NONREIMBURSABLE COST CENTERS					
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN		76,919	11,236		32,219
194 COMMUNITY WELLNESS/EDUCATION		349,808	51,098	5,101	
194.01 PHYSICIAN REFERRAL		859,632	125,569		
200 CROSS FOOT ADJUSTMENTS					200
201 NEGATIVE COST CENTER					201
202 TOTAL (SUM OF LINES 118-201)	2,831,118	237,727,537	30,299,644	7,815,605	9,952,067

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	OPERATION	LAUNDRY	HOUSE-	DIETARY	CAFETERIA	
	PLANT CENTER ST 7.01	& LINEN SERVICE 8	KEEPING 9	10	11	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR						1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST						1.02
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
5.01 NON PATIENT TELECOMMUNICATIONS						5.01
5.02 DATA PROCESSING						5.02
5.03 PURCHASING						5.03
5.04 ADMITTING						5.04
5.05 PATIENT ACCOUNTING						5.05
5.06 OTHER ADMINISTRATIVE COSTS						5.06
6 MAINTENANCE & REPAIRS						6
7 OPERATION OF PLANT						7
7.01 OPERATION OF PLANT- CENTER STREET	6,996,225					7.01
8 LAUNDRY & LINEN SERVICE		1,535,631				8
9 HOUSEKEEPING	1,420,282		5,045,806			9
10 DIETARY			4,213	2,136,368		10
11 CAFETERIA			17,146		2,540,786	11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION			2,809		33,845	13
14 CENTRAL SERVICES & SUPPLY		35	6,028		61,739	14
15 PHARMACY		179	60,568		89,082	15
16 MEDICAL RECORDS & LIBRARY	1,367,960		5,618		67,403	16
17 SOCIAL SERVICE			4,799		46,301	17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS		642,023	1,967,548	1,976,443	728,112	30
31 INTENSIVE CARE UNIT		97,690	120,785	159,925	165,471	31
43 NURSERY		11,531	52,024		67,688	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM		132,709	432,636		236,806	50
51 RECOVERY ROOM		114,123	192,062		78,221	51
52 DELIVERY ROOM & LABOR ROOM		109,111	585,373		138,278	52
54 RADIOLOGY-DIAGNOSTIC	324,775	88,242	192,354		154,568	54
55 RADIOLOGY-THERAPEUTIC		7,382	64,255		11,463	55
57 COMPUTED TOMOGRAPHY (CT) SCAN		13,322	21,477		30,334	57
58 MAGNETIC RESONANCE IMAGING (MRI)		15,353	21,477		12,451	58
59 CARDIAC CATHETERIZATION		30,355	79,879		41,256	59
60 LABORATORY	180,280		63,260		147,483	60
62.30 BLOOD CLOTTING FACTORS ADMIN COSTS						62.30
64 INTRAVENOUS THERAPY	517,797	7,615	179,422		46,234	64
65 RESPIRATORY THERAPY			21,360		64,190	65
66 PHYSICAL THERAPY		322	31,425		24,575	66
67 OCCUPATIONAL THERAPY			21,360		8,712	67
68 SPEECH PATHOLOGY			21,360		4,040	68
69 ELECTROCARDIOLOGY		11,075	196,977		65,059	69
70 ELECTROENCEPHALOGRAPHY		5,412	21,360		12,193	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS	278,147					74
76 WOUND CARE CENTER		16,114	21,360		7,840	76
76.01 DIABETES CENTER			21,360			76.01
76.02 CLINICAL NUTRITION						76.02
76.97 CARDIAC REHABILITATION			12,874			76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	2,906,984	233,038	572,206		195,295	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	6,996,225	1,535,631	5,015,375	2,136,368	2,538,639	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
194 COMMUNITY WELLNESS/EDUCATION			9,071		2,147	194
194.01 PHYSICIAN REFERRAL			21,360			194.01
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	6,996,225	1,535,631	5,045,806	2,136,368	2,540,786	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	NURSING ADMINIS- TRATION 13	CENTRAL SERVICES & SUPPLY 14	PHARMACY 15	MEDICAL RECORDS & LIBRARY 16	SOCIAL SERVICE 17	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR						1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST						1.02
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
5.01 NON PATIENT TELECOMMUNICATIONS						5.01
5.02 DATA PROCESSING						5.02
5.03 PURCHASING						5.03
5.04 ADMITTING						5.04
5.05 PATIENT ACCOUNTING						5.05
5.06 OTHER ADMINISTRATIVE COSTS						5.06
6 MAINTENANCE & REPAIRS						6
7 OPERATION OF PLANT						7
7.01 OPERATION OF PLANT- CENTER STREET						7.01
8 LAUNDRY & LINEN SERVICE						8
9 HOUSEKEEPING						9
10 DIETARY						10
11 CAFETERIA						11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	1,700,159					13
14 CENTRAL SERVICES & SUPPLY		1,942,036				14
15 PHARMACY		5,425	5,798,630			15
16 MEDICAL RECORDS & LIBRARY		63		5,596,416		16
17 SOCIAL SERVICE			4,170		2,286,200	17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	737,455	479,309	3,280	876,494	2,136,753	30
31 INTENSIVE CARE UNIT	173,778	249,166	454	237,049	103,269	31
43 NURSERY	71,086	26,496	4,430	79,023	31,065	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	225,712	184,327	8,778	461,681		50
51 RECOVERY ROOM	82,147	112,147	383	108,575	840	51
52 DELIVERY ROOM & LABOR ROOM	145,220	196,881	1,522	148,221	10,075	52
54 RADIOLOGY-DIAGNOSTIC		17,784	673	383,855		54
55 RADIOLOGY-THERAPEUTIC	12,039	1,275	359	43,592		55
57 COMPUTED TOMOGRAPHY (CT) SCAN		9,704		352,009		57
58 MAGNETIC RESONANCE IMAGING (MRI)		1,344		107,562		58
59 CARDIAC CATHETERIZATION		33,072	440,206	173,203		59
60 LABORATORY		94,354		584,858		60
62.30 BLOOD CLOTTING FACTORS ADMIN COSTS						62.30
64 INTRAVENOUS THERAPY	48,555	47,737	2,468	32,734		64
65 RESPIRATORY THERAPY		4,111	140	84,492		65
66 PHYSICAL THERAPY		1,343	84	82,188		66
67 OCCUPATIONAL THERAPY			6	16,591		67
68 SPEECH PATHOLOGY				6,881		68
69 ELECTROCARDIOLOGY		35,637	10	201,394		69
70 ELECTROENCEPHALOGRAPHY		410		14,904		70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS		22,709	609	360,485		71
72 IMPL. DEV. CHARGED TO PATIENT				176,979		72
73 DRUGS CHARGED TO PATIENTS			5,210,964	695,321		73
74 RENAL DIALYSIS		34,662	1,387	17,075		74
76 WOUND CARE CENTER	8,234	7,701	1,275	3,272		76
76.01 DIABETES CENTER	7,463	67		2,516		76.01
76.02 CLINICAL NUTRITION				5,470		76.02
76.97 CARDIAC REHABILITATION		907		4,142		76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	188,470	375,405	117,432	335,850	4,198	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	1,700,159	1,942,036	5,798,630	5,596,416	2,286,200	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
194 COMMUNITY WELLNESS/EDUCATION						194
194.01 PHYSICIAN REFERRAL						194.01
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	1,700,159	1,942,036	5,798,630	5,596,416	2,286,200	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	SUBTOTAL 24	I&R COST & POST STEP- DOWN ADJS 25	TOTAL 26	
GENERAL SERVICE COST CENTERS				
1 CAP REL COSTS-BLDG & FIXT				1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR				1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST				1.02
2 CAP REL COSTS-MVBLE EQUIP				2
4 EMPLOYEE BENEFITS				4
5.01 NON PATIENT TELECOMMUNICATIONS				5.01
5.02 DATA PROCESSING				5.02
5.03 PURCHASING				5.03
5.04 ADMITTING				5.04
5.05 PATIENT ACCOUNTING				5.05
5.06 OTHER ADMINISTRATIVE COSTS				5.06
6 MAINTENANCE & REPAIRS				6
7 OPERATION OF PLANT				7
7.01 OPERATION OF PLANT- CENTER STREET				7.01
8 LAUNDRY & LINEN SERVICE				8
9 HOUSEKEEPING				9
10 DIETARY				10
11 CAFETERIA				11
12 MAINTENANCE OF PERSONNEL				12
13 NURSING ADMINISTRATION				13
14 CENTRAL SERVICES & SUPPLY				14
15 PHARMACY				15
16 MEDICAL RECORDS & LIBRARY				16
17 SOCIAL SERVICE				17
19 NONPHYSICIAN ANESTHETISTS				19
20 NURSING SCHOOL				20
21 I&R SRVCES-SALARY & FRINGES APPRVD				21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD				22
23 PARAMED ED PRGM-(SPECIFY)				23
INPATIENT ROUTINE SERV COST CENTERS				
30 ADULTS & PEDIATRICS	52,128,041		52,128,041	30
31 INTENSIVE CARE UNIT	11,227,809		11,227,809	31
43 NURSERY	4,381,912		4,381,912	43
ANCILLARY SERVICE COST CENTERS				
50 OPERATING ROOM	18,838,684		18,838,684	50
51 RECOVERY ROOM	6,105,111		6,105,111	51
52 DELIVERY ROOM & LABOR ROOM	9,176,610		9,176,610	52
54 RADIOLOGY-DIAGNOSTIC	16,230,807		16,230,807	54
55 RADIOLOGY-THERAPEUTIC	2,541,936		2,541,936	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	3,518,184		3,518,184	57
58 MAGNETIC RESONANCE IMAGING (MRI)	1,741,536		1,741,536	58
59 CARDIAC CATHETERIZATION	5,670,151		5,670,151	59
60 LABORATORY	9,236,123		9,236,123	60
62.30 BLOOD CLOTTING FACTORS ADMIN COSTS				62.30
64 INTRAVENOUS THERAPY	3,809,716		3,809,716	64
65 RESPIRATORY THERAPY	2,939,373		2,939,373	65
66 PHYSICAL THERAPY	4,740,426		4,740,426	66
67 OCCUPATIONAL THERAPY	1,041,397		1,041,397	67
68 SPEECH PATHOLOGY	439,683		439,683	68
69 ELECTROCARDIOLOGY	5,188,498		5,188,498	69
70 ELECTROENCEPHALOGRAPHY	1,032,845		1,032,845	70
71 MEDICAL SUPPLIES CHRGED TO PATIENTS	18,834,661		18,834,661	71
72 IMPL. DEV. CHARGED TO PATIENT	13,021,649		13,021,649	72
73 DRUGS CHARGED TO PATIENTS	18,392,915		18,392,915	73
74 RENAL DIALYSIS	1,640,723	-19,338	1,621,385	74
76 WOUND CARE CENTER	435,573		435,573	76
76.01 DIABETES CENTER	451,023		451,023	76.01
76.02 CLINICAL NUTRITION	384,793		384,793	76.02
76.97 CARDIAC REHABILITATION	747,771		747,771	76.97
76.98 HYPERBARIC OXYGEN THERAPY				76.98
76.99 LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS				
91 EMERGENCY	22,285,427		22,285,427	91
92 OBSERVATION BEDS				92
OTHER REIMBURSABLE COST CENTERS				
94 HOME PROGRAM DIALYSIS		-2,062	-2,062	94
SPECIAL PURPOSE COST CENTERS				
113 INTEREST EXPENSE				113
118 SUBTOTALS (SUM OF LINES 1-117)	236,183,377	-21,400	236,161,977	118
NONREIMBURSABLE COST CENTERS				
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN	120,374		120,374	190
194 COMMUNITY WELLNESS/EDUCATION	417,225		417,225	194
194.01 PHYSICIAN REFERRAL	1,006,561		1,006,561	194.01
200 CROSS FOOT ADJUSTMENTS				200
201 NEGATIVE COST CENTER				201
202 TOTAL (SUM OF LINES 118-201)	237,727,537	-21,400	237,706,137	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	DIR ASSGND	CAP	CAP REL	CAP REL	CAP	
	CAP-REL COSTS 0	BLDGS + FIXTURES 1	CANCER CTR 1.01	CENTER ST 1.02	MOVABLE EQUIPMENT 2	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR						1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST						1.02
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS	3,226	124,569			10,725	4
5.01 NON PATIENT TELECOMMUNICATIONS	68,884	37,330		14,496	396,650	5.01
5.02 DATA PROCESSING	25,117	366,870		76,094	3,396,752	5.02
5.03 PURCHASING	2,397	448,537			78,036	5.03
5.04 ADMITTING	57,022	173,898			1,731	5.04
5.05 PATIENT ACCOUNTING	147,100			30,946	3,617	5.05
5.06 OTHER ADMINISTRATIVE COSTS	2,007,227	359,384		3,748,971	388,260	5.06
6 MAINTENANCE & REPAIRS		350,051		193,913		6
7 OPERATION OF PLANT	33,867	4,025,624			269,173	7
7.01 OPERATION OF PLANT- CENTER STREET	2,121			2,229,980	82,708	7.01
8 LAUNDRY & LINEN SERVICE		175,265			4,443	8
9 HOUSEKEEPING	316	217,483		66,911	92,833	9
10 DIETARY	2,797	334,224			200,260	10
11 CAFETERIA		444,606				11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	398	47,448			8,497	13
14 CENTRAL SERVICES & SUPPLY	186,190	162,651			279,464	14
15 PHARMACY	588,809	195,297			32,071	15
16 MEDICAL RECORDS & LIBRARY	5,390	248,933		64,446	5,130	16
17 SOCIAL SERVICE	2,241	45,226			492	17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	52,754	5,775,915			497,657	30
31 INTENSIVE CARE UNIT	653	746,115			333,382	31
43 NURSERY	531	167,095			101,369	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	79,631	875,983			1,565,377	50
51 RECOVERY ROOM	607	741,432			110,739	51
52 DELIVERY ROOM & LABOR ROOM	4,639	216,731			222,211	52
54 RADIOLOGY-DIAGNOSTIC	203,417	565,278		15,301	2,439,936	54
55 RADIOLOGY-THERAPEUTIC	1,514		202,120		438,541	55
57 COMPUTED TOMOGRAPHY (CT) SCAN		225,380			606,075	57
58 MAGNETIC RESONANCE IMAGING (MRI)		124,706			424,291	58
59 CARDIAC CATHETERIZATION	4,745	509,865			760,010	59
60 LABORATORY	8,790	489,969		8,493	152,939	60
62.30 BLOOD CLOTTING FACTORS ADMIN COSTS						62.30
64 INTRAVENOUS THERAPY	34	62,114	270,004	24,394	26,214	64
65 RESPIRATORY THERAPY	61,219	99,272			64,715	65
66 PHYSICAL THERAPY	239,245	110,075			37,253	66
67 OCCUPATIONAL THERAPY	106,923	27,690			4,312	67
68 SPEECH PATHOLOGY	8,525	29,536			1,025	68
69 ELECTROCARDIOLOGY	12,892	175,538			343,945	69
70 ELECTROENCEPHALOGRAPHY	41,529	237,823			37,579	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS	3,460			13,104	26,927	74
76 WOUND CARE CENTER	5,597	23,246			2,576	76
76.01 DIABETES CENTER	58,498				5,467	76.01
76.02 CLINICAL NUTRITION						76.02
76.97 CARDIAC REHABILITATION	142,212	38,492			11,319	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	203,627	884,768		136,951	404,331	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	4,374,144	19,884,419	472,124	6,624,000	13,869,032	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN		46,628				190
194 COMMUNITY WELLNESS/EDUCATION					427	194
194.01 PHYSICIAN REFERRAL	40,781				218,786	194.01
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	4,414,925	19,931,047	472,124	6,624,000	14,088,245	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	SUBTOTAL 2A	EMPLOYEE	NONPATIENT	DATA	PURCHASING	
		BENEFITS 4	TELEPHONES 5.01	PROCESSING 5.02	5.03	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR						1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST						1.02
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS	138,520	138,520				4
5.01 NON PATIENT TELECOMMUNICATIONS	517,360	667	518,027			5.01
5.02 DATA PROCESSING	3,864,833	3,446	17,212	3,885,491		5.02
5.03 PURCHASING	528,970	871	5,296	74,659	609,796	5.03
5.04 ADMITTING	232,651	2,818	10,923	81,151	1,309	5.04
5.05 PATIENT ACCOUNTING	181,663	1,812	9,268	123,349	195	5.05
5.06 OTHER ADMINISTRATIVE COSTS	6,503,842	10,021	49,982	519,364	4,308	5.06
6 MAINTENANCE & REPAIRS	543,964	2,471	5,296	35,706	2,977	6
7 OPERATION OF PLANT	4,328,664	793	5,958	35,706	3,023	7
7.01 OPERATION OF PLANT- CENTER STREET	2,314,809	764	1,655	12,984	334	7.01
8 LAUNDRY & LINEN SERVICE	179,708	202	662	3,246	3,340	8
9 HOUSEKEEPING	377,543	2,699	2,979	3,246	3,614	9
10 DIETARY	537,281	1,476	1,986	12,984	1,847	10
11 CAFETERIA	444,606	899	7,282	45,444	7,491	11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	56,343	1,607	1,986	16,230	165	13
14 CENTRAL SERVICES & SUPPLY	628,305	647	2,979	12,984	16,670	14
15 PHARMACY	816,177	3,848	9,268	84,397	139,370	15
16 MEDICAL RECORDS & LIBRARY	323,899	1,625	12,578	123,349	366	16
17 SOCIAL SERVICE	47,959	1,830	3,972	45,444	153	17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	6,326,326	27,115	95,006	607,007	19,647	30
31 INTENSIVE CARE UNIT	1,080,150	6,925	20,853	123,349	8,010	31
43 NURSERY	268,995	3,154	7,613	81,151	1,359	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	2,520,991	10,127	13,571	249,944	193,398	50
51 RECOVERY ROOM	852,778	3,245	17,874	113,611	4,864	51
52 DELIVERY ROOM & LABOR ROOM	443,581	5,960	15,557	198,007	9,414	52
54 RADIOLOGY-DIAGNOSTIC	3,223,932	8,162	45,679	181,777	14,677	54
55 RADIOLOGY-THERAPEUTIC	642,175	487	10,592	107,119	441	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	831,455	1,321	1,324	6,492	3,415	57
58 MAGNETIC RESONANCE IMAGING (MRI)	548,997	520	1,655	6,492	1,404	58
59 CARDIAC CATHETERIZATION	1,274,620	2,169	8,937	55,182	45,980	59
60 LABORATORY	660,191	4,645	13,571	204,500	42,753	60
62.30 BLOOD CLOTTING FACTORS ADMIN COSTS						62.30
64 INTRAVENOUS THERAPY	382,760	1,914	16,219	48,690	3,725	64
65 RESPIRATORY THERAPY	225,206	2,254	2,979	29,214	3,104	65
66 PHYSICAL THERAPY	386,573	3,856	12,578	77,905	395	66
67 OCCUPATIONAL THERAPY	138,925	772	3,972	9,738	82	67
68 SPEECH PATHOLOGY	39,086	351	1,324		16	68
69 ELECTROCARDIOLOGY	532,375	3,065	10,261	100,627	50,689	69
70 ELECTROENCEPHALOGRAPHY	316,931	432	1,324	6,492	278	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS	43,491	281	331	6,492	816	74
76 WOUND CARE CENTER	31,419	231	1,324	12,984	751	76
76.01 DIABETES CENTER	63,965	304	2,979	16,230	78	76.01
76.02 CLINICAL NUTRITION		412				76.02
76.97 CARDIAC REHABILITATION	192,023	346	2,317	9,738	130	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	1,629,677	11,315	60,905	370,047	18,955	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	45,223,719	137,859	518,027	3,853,031	609,543	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN	46,628			9,738		190
194 COMMUNITY WELLNESS/EDUCATION	427	164			88	194
194.01 PHYSICIAN REFERRAL	259,567	497		22,722	165	194.01
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	45,530,341	138,520	518,027	3,885,491	609,796	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	ADMITTING	PATIENT	OTHER	MAIN-	OPERATION	
	5.04	ACCOUNTING	ADMIN	TENANCE +	OF PLANT	
		5.05	COSTS	REPAIRS	7	
			5.06	6		
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR						1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST						1.02
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
5.01 NON PATIENT TELECOMMUNICATIONS						5.01
5.02 DATA PROCESSING						5.02
5.03 PURCHASING						5.03
5.04 ADMITTING	328,852					5.04
5.05 PATIENT ACCOUNTING		316,287				5.05
5.06 OTHER ADMINISTRATIVE COSTS			7,087,517			5.06
6 MAINTENANCE & REPAIRS			233,014	823,428		6
7 OPERATION OF PLANT			219,534	272,731	4,866,409	7
7.01 OPERATION OF PLANT- CENTER STREET			160,822	168,788		7.01
8 LAUNDRY & LINEN SERVICE			41,856	1,120	59,218	8
9 HOUSEKEEPING			102,116	5,284	73,483	9
10 DIETARY			53,198	12,315	112,927	10
11 CAFETERIA			61,455	16,346	150,223	11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION			48,023	2,105	16,032	13
14 CENTRAL SERVICES & SUPPLY			50,956	5,553	54,956	14
15 PHARMACY			162,771	5,150	65,987	15
16 MEDICAL RECORDS & LIBRARY			117,581	4,165	84,109	16
17 SOCIAL SERVICE			65,226	1,254	15,281	17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	51,412	49,666	1,112,543	133,857	1,951,559	30
31 INTENSIVE CARE UNIT	13,922	13,379	275,917	15,808	252,096	31
43 NURSERY	4,638	4,457	113,618	11,823	56,458	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	27,140	26,082	483,115	36,498	295,976	50
51 RECOVERY ROOM	6,383	6,134	144,316	6,717	250,514	51
52 DELIVERY ROOM & LABOR ROOM	8,713	8,373	225,507	13,525	73,229	52
54 RADIOLOGY-DIAGNOSTIC	22,565	21,685	432,793	17,018	190,995	54
55 RADIOLOGY-THERAPEUTIC	2,563	2,463	67,961	1,702	51,791	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	20,693	19,886	86,926	2,105	76,151	57
58 MAGNETIC RESONANCE IMAGING (MRI)	6,323	6,076	43,902	2,597	42,135	58
59 CARDIAC CATHETERIZATION	10,182	9,785	134,185	2,015	172,272	59
60 LABORATORY	34,381	33,040	230,132	11,420	165,550	60
62.30 BLOOD CLOTTING FACTORS ADMIN COSTS						62.30
64 INTRAVENOUS THERAPY	1,924	1,849	77,159	16,301	90,173	64
65 RESPIRATORY THERAPY	4,967	4,773	80,013	1,343	33,542	65
66 PHYSICAL THERAPY	4,831	4,643	133,801	3,851	37,192	66
67 OCCUPATIONAL THERAPY	975	937	28,871	761	9,356	67
68 SPEECH PATHOLOGY	404	389	11,487	179	9,979	68
69 ELECTROCARDIOLOGY	11,839	11,377	133,532	8,240	59,311	69
70 ELECTROENCEPHALOGRAPHY	876	842	24,111	582	80,355	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS	21,191	20,365	550,094			71
72 IMPL. DEV. CHARGED TO PATIENT	10,404	9,998	382,951			72
73 DRUGS CHARGED TO PATIENTS	40,874	39,280	372,276			73
74 RENAL DIALYSIS	1,004	965	38,356	2,418		74
76 WOUND CARE CENTER	192	185	9,798	2,642	7,854	76
76.01 DIABETES CENTER	148	142	12,510			76.01
76.02 CLINICAL NUTRITION	322	309	11,309			76.02
76.97 CARDIAC REHABILITATION	243	234	20,827	493	13,006	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	19,743	18,973	489,001	36,185	298,944	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	328,852	316,287	7,043,563	822,891	4,850,654	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN			2,628		15,755	190
194 COMMUNITY WELLNESS/EDUCATION			11,953	537		194
194.01 PHYSICIAN REFERRAL			29,373			194.01
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	328,852	316,287	7,087,517	823,428	4,866,409	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	OPERATION	LAUNDRY	HOUSE-	DIETARY	CAFETERIA	
	PLANT CENTER ST 7.01	& LINEN SERVICE 8	KEEPING 9	10	11	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR						1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST						1.02
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
5.01 NON PATIENT TELECOMMUNICATIONS						5.01
5.02 DATA PROCESSING						5.02
5.03 PURCHASING						5.03
5.04 ADMITTING						5.04
5.05 PATIENT ACCOUNTING						5.05
5.06 OTHER ADMINISTRATIVE COSTS						5.06
6 MAINTENANCE & REPAIRS						6
7 OPERATION OF PLANT						7
7.01 OPERATION OF PLANT- CENTER STREET	2,660,156					7.01
8 LAUNDRY & LINEN SERVICE		289,352				8
9 HOUSEKEEPING	540,030		1,110,994			9
10 DIETARY			928	734,942		10
11 CAFETERIA			3,775		737,521	11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION			618		9,824	13
14 CENTRAL SERVICES & SUPPLY		7	1,327		17,921	14
15 PHARMACY		34	13,336		25,858	15
16 MEDICAL RECORDS & LIBRARY	520,136		1,237		19,565	16
17 SOCIAL SERVICE			1,057		13,440	17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS		120,972	433,218	679,925	211,353	30
31 INTENSIVE CARE UNIT		18,407	26,595	55,017	48,032	31
43 NURSERY		2,173	11,455		19,648	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM		25,006	95,259		68,738	50
51 RECOVERY ROOM		21,504	42,288		22,705	51
52 DELIVERY ROOM & LABOR ROOM		20,559	128,888		40,138	52
54 RADIOLOGY-DIAGNOSTIC	123,488	16,627	42,353		44,867	54
55 RADIOLOGY-THERAPEUTIC		1,391	14,148		3,327	55
57 COMPUTED TOMOGRAPHY (CT) SCAN		2,510	4,729		8,805	57
58 MAGNETIC RESONANCE IMAGING (MRI)		2,893	4,729		3,614	58
59 CARDIAC CATHETERIZATION		5,720	17,588		11,975	59
60 LABORATORY	68,547		13,929		42,810	60
62.30 BLOOD CLOTTING FACTORS ADMIN COSTS						62.30
64 INTRAVENOUS THERAPY	196,881	1,435	39,505		13,421	64
65 RESPIRATORY THERAPY			4,703		18,632	65
66 PHYSICAL THERAPY		61	6,919		7,134	66
67 OCCUPATIONAL THERAPY			4,703		2,529	67
68 SPEECH PATHOLOGY			4,703		1,173	68
69 ELECTROCARDIOLOGY		2,087	43,371		18,885	69
70 ELECTROENCEPHALOGRAPHY		1,020	4,703		3,539	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS	105,759					74
76 WOUND CARE CENTER		3,036	4,703		2,276	76
76.01 DIABETES CENTER			4,703			76.01
76.02 CLINICAL NUTRITION						76.02
76.97 CARDIAC REHABILITATION			2,835			76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	1,105,315	43,910	125,989		56,689	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	2,660,156	289,352	1,104,294	734,942	736,898	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
194 COMMUNITY WELLNESS/EDUCATION			1,997		623	194
194.01 PHYSICIAN REFERRAL			4,703			194.01
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	2,660,156	289,352	1,110,994	734,942	737,521	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	NURSING ADMINIS- TRATION 13	CENTRAL SERVICES & SUPPLY 14	PHARMACY 15	MEDICAL RECORDS & LIBRARY 16	SOCIAL SERVICE 17	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR						1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST						1.02
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
5.01 NON PATIENT TELECOMMUNICATIONS						5.01
5.02 DATA PROCESSING						5.02
5.03 PURCHASING						5.03
5.04 ADMITTING						5.04
5.05 PATIENT ACCOUNTING						5.05
5.06 OTHER ADMINISTRATIVE COSTS						5.06
6 MAINTENANCE & REPAIRS						6
7 OPERATION OF PLANT						7
7.01 OPERATION OF PLANT- CENTER STREET						7.01
8 LAUNDRY & LINEN SERVICE						8
9 HOUSEKEEPING						9
10 DIETARY						10
11 CAFETERIA						11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	152,933					13
14 CENTRAL SERVICES & SUPPLY		792,305				14
15 PHARMACY		2,213	1,328,409			15
16 MEDICAL RECORDS & LIBRARY		26		1,208,636		16
17 SOCIAL SERVICE			955		196,571	17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	66,336	195,546	751	189,221	183,722	30
31 INTENSIVE CARE UNIT	15,632	101,654	104	51,198	8,879	31
43 NURSERY	6,394	10,810	1,015	17,067	2,671	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	20,303	75,201	2,011	99,715		50
51 RECOVERY ROOM	7,389	45,753	88	23,450	72	51
52 DELIVERY ROOM & LABOR ROOM	13,063	80,323	349	32,013	866	52
54 RADIOLOGY-DIAGNOSTIC		7,255	154	82,906		54
55 RADIOLOGY-THERAPEUTIC	1,083	520	82	9,415		55
57 COMPUTED TOMOGRAPHY (CT) SCAN		3,959		76,028		57
58 MAGNETIC RESONANCE IMAGING (MRI)		548		23,231		58
59 CARDIAC CATHETERIZATION		13,493	100,847	37,409		59
60 LABORATORY		38,494		126,318		60
62.30 BLOOD CLOTTING FACTORS ADMIN COSTS						62.30
64 INTRAVENOUS THERAPY	4,368	19,476	565	7,070		64
65 RESPIRATORY THERAPY		1,677	32	18,249		65
66 PHYSICAL THERAPY		548	19	17,751		66
67 OCCUPATIONAL THERAPY			1	3,583		67
68 SPEECH PATHOLOGY				1,486		68
69 ELECTROCARDIOLOGY		14,539	2	43,497		69
70 ELECTROENCEPHALOGRAPHY		167		3,219		70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS		9,265	140	77,858		71
72 IMPL. DEV. CHARGED TO PATIENT				38,224		72
73 DRUGS CHARGED TO PATIENTS			1,193,781	150,177		73
74 RENAL DIALYSIS		14,141	318	3,688		74
76 WOUND CARE CENTER	741	3,142	292	707		76
76.01 DIABETES CENTER	671	28		543		76.01
76.02 CLINICAL NUTRITION				1,181		76.02
76.97 CARDIAC REHABILITATION		370		895		76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	16,953	153,157	26,903	72,537	361	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	152,933	792,305	1,328,409	1,208,636	196,571	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
194 COMMUNITY WELLNESS/EDUCATION						194
194.01 PHYSICIAN REFERRAL						194.01
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	152,933	792,305	1,328,409	1,208,636	196,571	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	SUBTOTAL 24	I&R COST & POST STEP- DOWN ADJS 25	TOTAL 26	
GENERAL SERVICE COST CENTERS				
1 CAP REL COSTS-BLDG & FIXT				1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR				1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST				1.02
2 CAP REL COSTS-MVBLE EQUIP				2
4 EMPLOYEE BENEFITS				4
5.01 NON PATIENT TELECOMMUNICATIONS				5.01
5.02 DATA PROCESSING				5.02
5.03 PURCHASING				5.03
5.04 ADMITTING				5.04
5.05 PATIENT ACCOUNTING				5.05
5.06 OTHER ADMINISTRATIVE COSTS				5.06
6 MAINTENANCE & REPAIRS				6
7 OPERATION OF PLANT				7
7.01 OPERATION OF PLANT- CENTER STREET				7.01
8 LAUNDRY & LINEN SERVICE				8
9 HOUSEKEEPING				9
10 DIETARY				10
11 CAFETERIA				11
12 MAINTENANCE OF PERSONNEL				12
13 NURSING ADMINISTRATION				13
14 CENTRAL SERVICES & SUPPLY				14
15 PHARMACY				15
16 MEDICAL RECORDS & LIBRARY				16
17 SOCIAL SERVICE				17
19 NONPHYSICIAN ANESTHETISTS				19
20 NURSING SCHOOL				20
21 I&R SRVCES-SALARY & FRINGES APPRVD				21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD				22
23 PARAMED ED PRGM-(SPECIFY)				23
INPATIENT ROUTINE SERV COST CENTERS				
30 ADULTS & PEDIATRICS	12,455,182		12,455,182	30
31 INTENSIVE CARE UNIT	2,135,927		2,135,927	31
43 NURSERY	624,499		624,499	43
ANCILLARY SERVICE COST CENTERS				
50 OPERATING ROOM	4,243,075		4,243,075	50
51 RECOVERY ROOM	1,569,685		1,569,685	51
52 DELIVERY ROOM & LABOR ROOM	1,318,065		1,318,065	52
54 RADIOLOGY-DIAGNOSTIC	4,476,933		4,476,933	54
55 RADIOLOGY-THERAPEUTIC	917,260		917,260	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	1,145,799		1,145,799	57
58 MAGNETIC RESONANCE IMAGING (MRI)	695,116		695,116	58
59 CARDIAC CATHETERIZATION	1,902,359		1,902,359	59
60 LABORATORY	1,690,281		1,690,281	60
62.30 BLOOD CLOTTING FACTORS ADMIN COSTS				62.30
64 INTRAVENOUS THERAPY	923,435		923,435	64
65 RESPIRATORY THERAPY	430,688		430,688	65
66 PHYSICAL THERAPY	698,057		698,057	66
67 OCCUPATIONAL THERAPY	205,205		205,205	67
68 SPEECH PATHOLOGY	70,577		70,577	68
69 ELECTROCARDIOLOGY	1,043,697		1,043,697	69
70 ELECTROENCEPHALOGRAPHY	444,871		444,871	70
71 MEDICAL SUPPLIES CHRGED TO PATIENTS	678,913		678,913	71
72 IMPL. DEV. CHARGED TO PATIENT	441,577		441,577	72
73 DRUGS CHARGED TO PATIENTS	1,796,388		1,796,388	73
74 RENAL DIALYSIS	218,060		218,060	74
76 WOUND CARE CENTER	82,277		82,277	76
76.01 DIABETES CENTER	102,301		102,301	76.01
76.02 CLINICAL NUTRITION	13,533		13,533	76.02
76.97 CARDIAC REHABILITATION	243,457		243,457	76.97
76.98 HYPERBARIC OXYGEN THERAPY				76.98
76.99 LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS				
91 EMERGENCY	4,555,559		4,555,559	91
92 OBSERVATION BEDS				92
OTHER REIMBURSABLE COST CENTERS				
94 HOME PROGRAM DIALYSIS				94
SPECIAL PURPOSE COST CENTERS				
113 INTEREST EXPENSE				113
118 SUBTOTALS (SUM OF LINES 1-117)	45,122,776		45,122,776	118
NONREIMBURSABLE COST CENTERS				
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN	74,749		74,749	190
194 COMMUNITY WELLNESS/EDUCATION	15,789		15,789	194
194.01 PHYSICIAN REFERRAL	317,027		317,027	194.01
200 CROSS FOOT ADJUSTMENTS				200
201 NEGATIVE COST CENTER				201
202 TOTAL (SUM OF LINES 118-201)	45,530,341		45,530,341	202

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	CAP BLDGS + FIXTURES SQUARE FEET	CAP REL CANCER CTR SQUARE FEET	CAP REL CENTER ST SQUARE FEET	CAP MOVABLE EQUIPMENT DOLLAR VALUE	EMPLOYEE BENEFITS GROSS SALARIES	
	1	1.01	1.02	2	4	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT	583,040					1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR		10,474				1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST			518,646			1.02
2 CAP REL COSTS-MVBLE EQUIP				14,309,846		2
4 EMPLOYEE BENEFITS	3,644			10,894	89,323,478	4
5.01 NON PATIENT TELECOMMUNICATIONS	1,092		1,135	402,889	429,886	5.01
5.02 DATA PROCESSING	10,732		5,958	3,450,179	2,221,755	5.02
5.03 PURCHASING	13,121			79,263	561,365	5.03
5.04 ADMITTING	5,087			1,758	1,816,675	5.04
5.05 PATIENT ACCOUNTING			2,423	3,674	1,168,267	5.05
5.06 OTHER ADMINISTRATIVE COSTS	10,513		293,537	394,367	6,461,248	5.06
6 MAINTENANCE & REPAIRS	10,240		15,183		1,593,064	6
7 OPERATION OF PLANT	117,761			273,407	511,454	7
7.01 OPERATION OF PLANT- CENTER STREET			174,603	84,009	492,393	7.01
8 LAUNDRY & LINEN SERVICE	5,127			4,513	130,230	8
9 HOUSEKEEPING	6,362		5,239	94,293	1,740,459	9
10 DIETARY	9,777			203,410	951,764	10
11 CAFETERIA	13,006				579,736	11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	1,388			8,631	1,035,895	13
14 CENTRAL SERVICES & SUPPLY	4,758			283,860	417,280	14
15 PHARMACY	5,713			32,575	2,481,235	15
16 MEDICAL RECORDS & LIBRARY	7,282		5,046	5,211	1,047,407	16
17 SOCIAL SERVICE	1,323			500	1,179,765	17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	168,962			505,485	17,494,587	30
31 INTENSIVE CARE UNIT	21,826			338,626	4,465,057	31
43 NURSERY	4,888			102,964	2,033,703	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	25,625			1,590,000	6,529,539	50
51 RECOVERY ROOM	21,689			112,481	2,091,903	51
52 DELIVERY ROOM & LABOR ROOM	6,340			225,706	3,842,853	52
54 RADIOLOGY-DIAGNOSTIC	16,536		1,198	2,478,315	5,262,683	54
55 RADIOLOGY-THERAPEUTIC		4,484		445,439	313,758	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	6,593			615,608	851,949	57
58 MAGNETIC RESONANCE IMAGING (MRI)	3,648			430,965	335,055	58
59 CARDIAC CATHETERIZATION	14,915			771,965	1,398,654	59
60 LABORATORY	14,333		665	155,345	2,994,911	60
62.30 BLOOD CLOTTING FACTORS ADMIN COSTS						62.30
64 INTRAVENOUS THERAPY	1,817	5,990	1,910	26,626	1,234,055	64
65 RESPIRATORY THERAPY	2,904			65,733	1,453,248	65
66 PHYSICAL THERAPY	3,220			37,839	2,486,197	66
67 OCCUPATIONAL THERAPY	810			4,380	497,880	67
68 SPEECH PATHOLOGY	864			1,041	226,501	68
69 ELECTROCARDIOLOGY	5,135			349,355	1,976,240	69
70 ELECTROENCEPHALOGRAPHY	6,957			38,170	278,451	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS			1,026	27,351	181,129	74
76 WOUND CARE CENTER	680			2,617	149,181	76
76.01 DIABETES CENTER				5,553	195,795	76.01
76.02 CLINICAL NUTRITION					265,623	76.02
76.97 CARDIAC REHABILITATION	1,126			11,497	223,036	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	25,882		10,723	410,691	7,295,471	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
SPECIAL PURPOSE COST CENTERS						
118 SUBTOTALS (SUM OF LINES 1-117)	581,676	10,474	518,646	14,087,185	88,897,337	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN	1,364					190
194 COMMUNITY WELLNESS/EDUCATION				434	106,013	194
194.01 PHYSICIAN REFERRAL				222,227	320,128	194.01

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL  
 PERIOD FROM 05/01/2010 TO 04/30/2011

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2011.10  
 11/28/2011 14:19

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION		CAP BLDGS + FIXTURES SQUARE FEET 1	CAP REL CANCER CTR SQUARE FEET 1.01	CAP REL CENTER ST SQUARE FEET 1.02	CAP MOVABLE EQUIPMENT DOLLAR VALUE 2	EMPLOYEE BENEFITS GROSS SALARIES 4	
200	CROSS FOOT ADJUSTMENTS						200
201	NEGATIVE COST CENTER						201
202	COST TO BE ALLOC PER B PT I	19,931,047	472,124	6,624,000	14,088,245	20,101,132	202
203	UNIT COST MULT-WS B PT I	34.184699	45.075807	12.771717	0.984514	0.225037	203
204	COST TO BE ALLOC PER B PT II					138,520	204
205	UNIT COST MULT-WS B PT II					0.001551	205

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	NONPATIENT	DATA	PURCHASING	ADMITTING	PATIENT	
	TELEPHONES	PROCESSING			ACCOUNTING	
	# OF	# OF	COSTED	GROSS	GROSS	
	INSTRUMENT	TERMINALS	REQ'S	REVENUE	REVENUE	
	5.01	5.02	5.03	5.04	5.05	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR						1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST						1.02
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
5.01 NON PATIENT TELECOMMUNICATIONS	1,565					5.01
5.02 DATA PROCESSING	52	1,197				5.02
5.03 PURCHASING	16	23	45,832,426			5.03
5.04 ADMITTING	33	25	98,397	916,395,379		5.04
5.05 PATIENT ACCOUNTING	28	38	14,643		916,395,379	5.05
5.06 OTHER ADMINISTRATIVE COSTS	151	160	323,756			5.06
6 MAINTNANCE & REPAIRS	16	11	223,766			6
7 OPERATION OF PLANT	18	11	227,204			7
7.01 OPERATION OF PLANT- CENTER STREET	5	4	25,139			7.01
8 LAUNDRY & LINEN SERVICE	2	1	251,070			8
9 HOUSEKEEPING	9	1	271,597			9
10 DIETARY	6	4	138,789			10
11 CAFETERIA	22	14	563,000			11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	6	5	12,383			13
14 CENTRAL SERVICES & SUPPLY	9	4	1,252,934			14
15 PHARMACY	28	26	10,475,044			15
16 MEDICAL RECORDS & LIBRARY	38	38	27,498			16
17 SOCIAL SERVICE	12	14	11,536			17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	287	187	1,476,693	143,580,968	143,580,968	30
31 INTENSIVE CARE UNIT	63	38	602,008	38,779,515	38,779,515	31
43 NURSERY	23	25	102,145	12,920,014	12,920,014	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	41	77	14,536,075	75,598,617	75,598,617	50
51 RECOVERY ROOM	54	35	365,583	17,778,747	17,778,747	51
52 DELIVERY ROOM & LABOR ROOM	47	61	707,571	24,270,687	24,270,687	52
54 RADIOLOGY-DIAGNOSTIC	138	56	1,103,153	62,854,937	62,854,937	54
55 RADIOLOGY-THERAPEUTIC	32	33	33,121	7,138,057	7,138,057	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	4	2	256,638	57,640,286	57,640,286	57
58 MAGNETIC RESONANCE IMAGING (MRI)	5	2	105,499	17,612,930	17,612,930	58
59 CARDIAC CATHETERIZATION	27	17	3,455,855	28,361,320	28,361,320	59
60 LABORATORY	41	63	3,213,289	95,768,383	95,768,383	60
62.30 BLOOD CLOTTING FACTORS ADMIN COSTS						62.30
64 INTRAVENOUS THERAPY	49	15	279,949	5,360,142	5,360,142	64
65 RESPIRATORY THERAPY	9	9	233,299	13,835,236	13,835,236	65
66 PHYSICAL THERAPY	38	24	29,710	13,458,069	13,458,069	66
67 OCCUPATIONAL THERAPY	12	3	6,176	2,716,695	2,716,695	67
68 SPEECH PATHOLOGY	4		1,168	1,126,668	1,126,668	68
69 ELECTROCARDIOLOGY	31	31	3,809,793	32,977,541	32,977,541	69
70 ELECTROENCEPHALOGRAPHY	4	2	20,882	2,440,402	2,440,402	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS				59,028,170	59,028,170	71
72 IMPL. DEV. CHARGED TO PATIENT				28,979,762	28,979,762	72
73 DRUGS CHARGED TO PATIENTS				113,856,397	113,856,397	73
74 RENAL DIALYSIS	1	2	61,344	2,796,042	2,796,042	74
76 WOUND CARE CENTER	4	4	56,461	535,754	535,754	76
76.01 DIABETES CENTER	9	5	5,877	411,948	411,948	76.01
76.02 CLINICAL NUTRITION				895,636	895,636	76.02
76.97 CARDIAC REHABILITATION	7	3	9,734	678,186	678,186	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	184	114	1,424,683	54,994,270	54,994,270	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
SPECIAL PURPOSE COST CENTERS						
118 SUBTOTALS (SUM OF LINES 1-117)	1,565	1,187	45,813,462	916,395,379	916,395,379	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
194 COMMUNITY WELLNESS/EDUCATION				6,593		194
194.01 PHYSICIAN REFERRAL				12,371		194.01

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL  
 PERIOD FROM 05/01/2010 TO 04/30/2011

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2011.10  
 11/28/2011 14:19

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION		NONPATIENT TELEPHONES	DATA PROCESSING	PURCHASING	ADMITTING	PATIENT ACCOUNTING	
		# OF INSTRUMENT 5.01	# OF TERMINALS 5.02	COSTED REQ'S 5.03	GROSS REVENUE 5.04	GROSS REVENUE 5.05	
200	CROSS FOOT ADJUSTMENTS						200
201	NEGATIVE COST CENTER						201
202	COST TO BE ALLOC PER B PT I	1,680,712	12,086,230	1,742,191	2,875,207	2,831,118	202
203	UNIT COST MULT-WS B PT I	1,073.937380	10,097.101086	0.038012	0.003138	0.003089	203
204	COST TO BE ALLOC PER B PT II	518,027	3,885,491	609,796	328,852	316,287	204
205	UNIT COST MULT-WS B PT II	331.007668	3,246.024227	0.013305	0.000359	0.000345	205

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	RECON- CILIATION	OTHER ADMIN COSTS ACCUM COST	MAIN- TENANCE + REPAIRS WORK ORDERS	OPERATION OF PLANT  SQUARE FEET	OPERATION PLANT CENTER ST SQUARE FEET
	5A.06	5.06	6	7	7.01
GENERAL SERVICE COST CENTERS					
1 CAP REL COSTS-BLDG & FIXT					1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR					1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST					1.02
2 CAP REL COSTS-MVBLE EQUIP					2
4 EMPLOYEE BENEFITS					4
5.01 NON PATIENT TELECOMMUNICATIONS					5.01
5.02 DATA PROCESSING					5.02
5.03 PURCHASING					5.03
5.04 ADMITTING					5.04
5.05 PATIENT ACCOUNTING					5.05
5.06 OTHER ADMINISTRATIVE COSTS	-30,299,644	207,427,893			5.06
6 MAINTENANCE & REPAIRS		6,819,465	18,387		6
7 OPERATION OF PLANT		6,424,935	6,090	421,324	7
7.01 OPERATION OF PLANT- CENTER STREET		4,706,653	3,769		25,807 7.01
8 LAUNDRY & LINEN SERVICE		1,224,965	25	5,127	8
9 HOUSEKEEPING		2,988,545	118	6,362	5,239 9
10 DIETARY		1,556,900	275	9,777	10
11 CAFETERIA		1,798,558	365	13,006	11
12 MAINTENANCE OF PERSONNEL					12
13 NURSING ADMINISTRATION		1,405,444	47	1,388	13
14 CENTRAL SERVICES & SUPPLY		1,491,299	124	4,758	14
15 PHARMACY		4,763,700	115	5,713	15
16 MEDICAL RECORDS & LIBRARY		3,441,171	93	7,282	5,046 16
17 SOCIAL SERVICE		1,908,934	28	1,323	17
19 NONPHYSICIAN ANESTHETISTS					19
20 NURSING SCHOOL					20
21 I&R SRVCES-SALARY & FRINGES APPRVD					21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD					22
23 PARAMED ED PRGM-(SPECIFY)					23
INPATIENT ROUTINE SERV COST CENTERS					
30 ADULTS & PEDIATRICS		32,562,537	2,989	168,962	30
31 INTENSIVE CARE UNIT		8,075,074	353	21,826	31
43 NURSERY		3,325,176	264	4,888	43
ANCILLARY SERVICE COST CENTERS					
50 OPERATING ROOM		14,138,998	815	25,625	50
51 RECOVERY ROOM		4,223,588	150	21,689	51
52 DELIVERY ROOM & LABOR ROOM		6,599,757	302	6,340	52
54 RADIOLOGY-DIAGNOSTIC		12,666,241	380	16,536	1,198 54
55 RADIOLOGY-THERAPEUTIC		1,988,968	38	4,484	55
57 COMPUTED TOMOGRAPHY (CT) SCAN		2,544,015	47	6,593	57
58 MAGNETIC RESONANCE IMAGING (MRI)		1,284,845	58	3,648	58
59 CARDIAC CATHETERIZATION		3,927,102	45	14,915	59
60 LABORATORY		6,735,119	255	14,333	665 60
62.30 BLOOD CLOTTING FACTORS ADMIN COSTS					62.30
64 INTRAVENOUS THERAPY		2,258,166	364	7,807	1,910 64
65 RESPIRATORY THERAPY		2,341,677	30	2,904	65
66 PHYSICAL THERAPY		3,915,872	86	3,220	66
67 OCCUPATIONAL THERAPY		844,945	17	810	67
68 SPEECH PATHOLOGY		336,186	4	864	68
69 ELECTROCARDIOLOGY		3,907,989	184	5,135	69
70 ELECTROENCEPHALOGRAPHY		705,635	13	6,957	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS		16,099,200			71
72 IMPL. DEV. CHARGED TO PATIENT		11,207,550			72
73 DRUGS CHARGED TO PATIENTS		10,895,144			73
74 RENAL DIALYSIS		1,122,528	54		1,026 74
76 WOUND CARE CENTER		286,750	59	680	76
76.01 DIABETES CENTER		366,135			76.01
76.02 CLINICAL NUTRITION		330,976			76.02
76.97 CARDIAC REHABILITATION		609,538	11	1,126	76.97
76.98 HYPERBARIC OXYGEN THERAPY					76.98
76.99 LITHOTRIPSY					76.99
OUTPATIENT SERVICE COST CENTERS					
91 EMERGENCY		14,311,254	808	25,882	10,723 91
92 OBSERVATION BEDS					92
OTHER REIMBURSABLE COST CENTERS					
94 HOME PROGRAM DIALYSIS					94
SPECIAL PURPOSE COST CENTERS					
118 SUBTOTALS (SUM OF LINES 1-117)	-30,299,644	206,141,534	18,375	419,960	25,807 118
NONREIMBURSABLE COST CENTERS					
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN		76,919		1,364	190
194 COMMUNITY WELLNESS/EDUCATION		349,808	12		194
194.01 PHYSICIAN REFERRAL		859,632			194.01

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL  
 PERIOD FROM 05/01/2010 TO 04/30/2011

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2011.10  
 11/28/2011 14:19

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	RECON- CILIATION	OTHER ADMIN COSTS ACCUM COST	MAIN- TENANCE + REPAIRS WORK ORDERS	OPERATION OF PLANT  SQUARE FEET	OPERATION PLANT CENTER ST SQUARE FEET	
	5A.06	5.06	6	7	7.01	
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 COST TO BE ALLOC PER B PT I		30,299,644	7,815,605	9,952,067	6,996,225	202
203 UNIT COST MULT-WS B PT I		0.146073	425.061456	23.620935	271.097958	203
204 COST TO BE ALLOC PER B PT II		7,087,517	823,428	4,866,409	2,660,156	204
205 UNIT COST MULT-WS B PT II		0.034169	44.783162	11.550277	103.078855	205

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY 8	HOUSE-KEEPING HOURS OF SERVICE 9	DIETARY MEALS SERVED 10	CAFETERIA HOURS 11	NURSING ADMINISTRATION DIRECT NRSING HRS 13	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR						1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST						1.02
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
5.01 NON PATIENT TELECOMMUNICATIONS						5.01
5.02 DATA PROCESSING						5.02
5.03 PURCHASING						5.03
5.04 ADMITTING						5.04
5.05 PATIENT ACCOUNTING						5.05
5.06 OTHER ADMINISTRATIVE COSTS						5.06
6 MAINTENANCE & REPAIRS						6
7 OPERATION OF PLANT						7
7.01 OPERATION OF PLANT- CENTER STREET						7.01
8 LAUNDRY & LINEN SERVICE	1,693,956					8
9 HOUSEKEEPING		86,224				9
10 DIETARY		72	184,869			10
11 CAFETERIA		293		1,941,209		11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION		48		25,858	1,236,863	13
14 CENTRAL SERVICES & SUPPLY	39	103		47,170		14
15 PHARMACY	197	1,035		68,060		15
16 MEDICAL RECORDS & LIBRARY		96		51,497		16
17 SOCIAL SERVICE		82		35,375		17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	708,216	33,622	171,030	556,292	536,498	30
31 INTENSIVE CARE UNIT	107,762	2,064	13,839	126,423	126,423	31
43 NURSERY	12,720	889		51,715	51,715	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	146,391	7,393		180,924	164,205	50
51 RECOVERY ROOM	125,889	3,282		59,762	59,762	51
52 DELIVERY ROOM & LABOR ROOM	120,360	10,003		105,647	105,647	52
54 RADIOLOGY-DIAGNOSTIC	97,340	3,287		118,093		54
55 RADIOLOGY-THERAPEUTIC	8,143	1,098		8,758	8,758	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	14,696	367		23,176		57
58 MAGNETIC RESONANCE IMAGING (MRI)	16,936	367		9,513		58
59 CARDIAC CATHETERIZATION	33,485	1,365		31,520		59
60 LABORATORY		1,081		112,680		60
62.30 BLOOD CLOTTING FACTORS ADMIN COSTS						62.30
64 INTRAVENOUS THERAPY	8,400	3,066		35,324	35,324	64
65 RESPIRATORY THERAPY		365		49,042		65
66 PHYSICAL THERAPY	355	537		18,776		66
67 OCCUPATIONAL THERAPY		365		6,656		67
68 SPEECH PATHOLOGY		365		3,087		68
69 ELECTROCARDIOLOGY	12,217	3,366		49,706		69
70 ELECTROENCEPHALOGRAPHY	5,970	365		9,316		70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS						74
76 WOUND CARE CENTER	17,775	365		5,990	5,990	76
76.01 DIABETES CENTER		365			5,429	76.01
76.02 CLINICAL NUTRITION						76.02
76.97 CARDIAC REHABILITATION		220				76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	257,065	9,778		149,209	137,112	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
SPECIAL PURPOSE COST CENTERS						
118 SUBTOTALS (SUM OF LINES 1-117)	1,693,956	85,704	184,869	1,939,569	1,236,863	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
194 COMMUNITY WELLNESS/EDUCATION		155		1,640		194
194.01 PHYSICIAN REFERRAL		365				194.01

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL  
 PERIOD FROM 05/01/2010 TO 04/30/2011

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2011.10  
 11/28/2011 14:19

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION		LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY	HOUSE- KEEPING  HOURS OF SERVICE	DIETARY  MEALS SERVED	CAFETERIA  HOURS	NURSING ADMINIS- TRATION DIRECT NRSING HRS	
		8	9	10	11	13	
200	CROSS FOOT ADJUSTMENTS						200
201	NEGATIVE COST CENTER						201
202	COST TO BE ALLOC PER B PT I	1,535,631	5,045,806	2,136,368	2,540,786	1,700,159	202
203	UNIT COST MULT-WS B PT I	0.906535	58.519739	11.556118	1.308868	1.374573	203
204	COST TO BE ALLOC PER B PT II	289,352	1,110,994	734,942	737,521	152,933	204
205	UNIT COST MULT-WS B PT II	0.170814	12.884974	3.975475	0.379929	0.123646	205

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	CENTRAL SERVICES & SUPPLY COSTED REQUIS. 14	PHARMACY COSTED REQUIS. 15	MEDICAL RECORDS & LIBRARY GROSS REVENUE 16	SOCIAL SERVICE TIME SPENT 17	
GENERAL SERVICE COST CENTERS					
1 CAP REL COSTS-BLDG & FIXT					1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR					1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST					1.02
2 CAP REL COSTS-MVBLE EQUIP					2
4 EMPLOYEE BENEFITS					4
5.01 NON PATIENT TELECOMMUNICATIONS					5.01
5.02 DATA PROCESSING					5.02
5.03 PURCHASING					5.03
5.04 ADMITTING					5.04
5.05 PATIENT ACCOUNTING					5.05
5.06 OTHER ADMINISTRATIVE COSTS					5.06
6 MAINTENANCE & REPAIRS					6
7 OPERATION OF PLANT					7
7.01 OPERATION OF PLANT- CENTER STREET					7.01
8 LAUNDRY & LINEN SERVICE					8
9 HOUSEKEEPING					9
10 DIETARY					10
11 CAFETERIA					11
12 MAINTENANCE OF PERSONNEL					12
13 NURSING ADMINISTRATION					13
14 CENTRAL SERVICES & SUPPLY	4,316,092				14
15 PHARMACY	12,057	11,550,103			15
16 MEDICAL RECORDS & LIBRARY	139		916,395,375		16
17 SOCIAL SERVICE		8,306		2,723	17
19 NONPHYSICIAN ANESTHETISTS					19
20 NURSING SCHOOL					20
21 I&R SRVCES-SALARY & FRINGES APPRVD					21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD					22
23 PARAMED ED PRGM-(SPECIFY)					23
INPATIENT ROUTINE SERV COST CENTERS					
30 ADULTS & PEDIATRICS	1,065,241	6,533	143,524,917	2,545	30
31 INTENSIVE CARE UNIT	553,761	905	38,815,880	123	31
43 NURSERY	58,887	8,824	12,939,699	37	43
ANCILLARY SERVICE COST CENTERS					
50 OPERATING ROOM	409,660	17,485	75,598,617		50
51 RECOVERY ROOM	249,242	763	17,778,747	1	51
52 DELIVERY ROOM & LABOR ROOM	437,561	3,032	24,270,686	12	52
54 RADIOLOGY-DIAGNOSTIC	39,524	1,341	62,854,937		54
55 RADIOLOGY-THERAPEUTIC	2,833	716	7,138,056		55
57 COMPUTED TOMOGRAPHY (CT) SCAN	21,566		57,640,285		57
58 MAGNETIC RESONANCE IMAGING (MRI)	2,986		17,612,930		58
59 CARDIAC CATHETERIZATION	73,501	876,832	28,361,321		59
60 LABORATORY	209,699		95,768,383		60
62.30 BLOOD CLOTTING FACTORS ADMIN COSTS					62.30
64 INTRAVENOUS THERAPY	106,094	4,915	5,360,142		64
65 RESPIRATORY THERAPY	9,136	278	13,835,235		65
66 PHYSICAL THERAPY	2,985	168	13,458,069		66
67 OCCUPATIONAL THERAPY		12	2,716,695		67
68 SPEECH PATHOLOGY			1,126,668		68
69 ELECTROCARDIOLOGY	79,201	19	32,977,541		69
70 ELECTROENCEPHALOGRAPHY	911		2,440,402		70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS	50,469	1,213	59,028,170		71
72 IMPL. DEV. CHARGED TO PATIENT			28,979,762		72
73 DRUGS CHARGED TO PATIENTS		10,379,549	113,856,398		73
74 RENAL DIALYSIS	77,035	2,763	2,796,042		74
76 WOUND CARE CENTER	17,116	2,539	535,754		76
76.01 DIABETES CENTER	150		411,947		76.01
76.02 CLINICAL NUTRITION			895,637		76.02
76.97 CARDIAC REHABILITATION	2,015		678,185		76.97
76.98 HYPERBARIC OXYGEN THERAPY					76.98
76.99 LITHOTRIPSY					76.99
OUTPATIENT SERVICE COST CENTERS					
91 EMERGENCY	834,323	233,910	54,994,270	5	91
92 OBSERVATION BEDS					92
OTHER REIMBURSABLE COST CENTERS					
94 HOME PROGRAM DIALYSIS					94
SPECIAL PURPOSE COST CENTERS					
118 SUBTOTALS (SUM OF LINES 1-117)	4,316,092	11,550,103	916,395,375	2,723	118
NONREIMBURSABLE COST CENTERS					
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN					190
194 COMMUNITY WELLNESS/EDUCATION					194
194.01 PHYSICIAN REFERRAL					194.01

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL  
 PERIOD FROM 05/01/2010 TO 04/30/2011

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2011.10  
 11/28/2011 14:19

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION		CENTRAL SERVICES & SUPPLY COSTED REQUIS. 14	PHARMACY COSTED REQUIS. 15	MEDICAL RECORDS & LIBRARY GROSS REVENUE 16	SOCIAL SERVICE TIME SPENT 17	
200	CROSS FOOT ADJUSTMENTS					200
201	NEGATIVE COST CENTER					201
202	COST TO BE ALLOC PER B PT I	1,942,036	5,798,630	5,596,416	2,286,200	202
203	UNIT COST MULT-WS B PT I	0.449952	0.502041	0.006107	839.588689	203
204	COST TO BE ALLOC PER B PT II	792,305	1,328,409	1,208,636	196,571	204
205	UNIT COST MULT-WS B PT II	0.183570	0.115013	0.001319	72.189130	205

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL  
PERIOD FROM 05/01/2010 TO 04/30/2011

KPMG LLP COMPU-MAX MICRO SYSTEM  
IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2011.10  
11/28/2011 14:19

POST STEP DOWN ADJUSTMENTS

WORKSHEET B-2

DESCRIPTION		----- WORKSHEET B -----			
1		PART	LINE NO.	AMOUNT	
		2	3	4	
1	EXCLUDE EPO FROM RENAL FACILITY	1	74	-19,338	1
2	EXCLUDE EPO FROM HOME PROGRAM FACILI	1	94	-2,062	2
3					3
4					4
5					5
6					6
7					7
8					8
9					9
10					10
11					11
12					12
13					13
14					14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30

COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C  
 PART I

COST CENTER DESCRIPTION	TOTAL COST (FROM WKST B, PART I, COL 26) 1	THERAPY LIMIT ADJUSTMENT 2	TOTAL COSTS 3	RCE DISALLOWANCE 4	TOTAL COSTS 5	
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	52,128,041		52,128,041	259,636	52,387,677	30
31 INTENSIVE CARE UNIT	11,227,809		11,227,809		11,227,809	31
43 NURSERY	4,381,912		4,381,912	154,497	4,536,409	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	18,838,684		18,838,684	658,561	19,497,245	50
51 RECOVERY ROOM	6,105,111		6,105,111		6,105,111	51
52 DELIVERY ROOM & LABOR ROOM	9,176,610		9,176,610	734,987	9,911,597	52
54 RADIOLOGY-DIAGNOSTIC	16,230,807		16,230,807	121,285	16,352,092	54
55 RADIOLOGY-THERAPEUTIC	2,541,936		2,541,936		2,541,936	55
57 COMPUTED TOMOGRAPHY (CT) SC	3,518,184		3,518,184	16,642	3,534,826	57
58 MAGNETIC RESONANCE IMAGING	1,741,536		1,741,536		1,741,536	58
59 CARDIAC CATHETERIZATION	5,670,151		5,670,151	19,892	5,690,043	59
60 LABORATORY	9,236,123		9,236,123	51,950	9,288,073	60
62.30 BLOOD CLOTTING FACTORS ADMI						62.30
64 INTRAVENOUS THERAPY	3,809,716		3,809,716		3,809,716	64
65 RESPIRATORY THERAPY	2,939,373		2,939,373	7,415	2,946,788	65
66 PHYSICAL THERAPY	4,740,426		4,740,426		4,740,426	66
67 OCCUPATIONAL THERAPY	1,041,397		1,041,397		1,041,397	67
68 SPEECH PATHOLOGY	439,683		439,683		439,683	68
69 ELECTROCARDIOLOGY	5,188,498		5,188,498	43,399	5,231,897	69
70 ELECTROENCEPHALOGRAPHY	1,032,845		1,032,845		1,032,845	70
71 MEDICAL SUPPLIES CHRGD TO	18,834,661		18,834,661		18,834,661	71
72 IMPL. DEV. CHARGED TO PATIE	13,021,649		13,021,649		13,021,649	72
73 DRUGS CHARGED TO PATIENTS	18,392,915		18,392,915		18,392,915	73
74 RENAL DIALYSIS	1,621,385		1,621,385	7,915	1,629,300	74
76 WOUND CARE CENTER	435,573		435,573		435,573	76
76.01 DIABETES CENTER	451,023		451,023	23,915	474,938	76.01
76.02 CLINICAL NUTRITION	384,793		384,793		384,793	76.02
76.97 CARDIAC REHABILITATION	747,771		747,771		747,771	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	22,285,427		22,285,427	1,279,125	23,564,552	91
92 OBSERVATION BEDS	5,024,940		5,024,940		5,024,940	92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
113 INTEREST EXPENSE						113
200 SUBTOTAL (SEE INSTRUCTIONS)	241,188,979		241,188,979	3,379,219	244,568,198	200
201 LESS OBSERVATION BEDS	5,024,940		5,024,940		5,024,940	201
202 TOTAL (SEE INSTRUCTIONS)	236,164,039		236,164,039	3,379,219	239,543,258	202

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 (COLS. 6 + 7) 8			
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	132,336,563		132,336,563			30
31 INTENSIVE CARE UNIT	38,779,515		38,779,515			31
43 NURSERY	12,920,014		12,920,014			43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	32,481,182	43,117,435	75,598,617	0.249194	0.249194	0.257905 50
51 RECOVERY ROOM	5,940,588	11,838,159	17,778,747	0.343394	0.343394	0.343394 51
52 DELIVERY ROOM & LABOR ROOM	14,643,183	9,627,504	24,270,687	0.378094	0.378094	0.408377 52
54 RADIOLOGY-DIAGNOSTIC	14,629,494	48,225,443	62,854,937	0.258226	0.258226	0.260156 54
55 RADIOLOGY-THERAPEUTIC	412,791	6,725,266	7,138,057	0.356110	0.356110	0.356110 55
57 COMPUTED TOMOGRAPHY (CT) SC	17,542,118	40,098,168	57,640,286	0.061037	0.061037	0.061326 57
58 MAGNETIC RESONANCE IMAGING	5,186,380	12,426,550	17,612,930	0.098878	0.098878	0.098878 58
59 CARDIAC CATHETERIZATION	18,093,914	10,267,406	28,361,320	0.199925	0.199925	0.200627 59
60 LABORATORY	41,728,435	54,039,948	95,768,383	0.096442	0.096442	0.096985 60
62.30 BLOOD CLOTTING FACTORS ADMI						62.30
64 INTRAVENOUS THERAPY	1,253,959	4,106,183	5,360,142	0.710749	0.710749	0.710749 64
65 RESPIRATORY THERAPY	12,703,207	1,132,029	13,835,236	0.212456	0.212456	0.212992 65
66 PHYSICAL THERAPY	3,619,733	9,838,336	13,458,069	0.352237	0.352237	0.352237 66
67 OCCUPATIONAL THERAPY	1,339,070	1,377,625	2,716,695	0.383332	0.383332	0.383332 67
68 SPEECH PATHOLOGY	573,796	552,872	1,126,668	0.390251	0.390251	0.390251 68
OUTPATIENT SERVICE COST CENTERS						
69 ELECTROCARDIOLOGY	17,244,302	15,733,239	32,977,541	0.157334	0.157334	0.158650 69
70 ELECTROENCEPHALOGRAPHY	385,552	2,054,850	2,440,402	0.423227	0.423227	0.423227 70
71 MEDICAL SUPPLIES CHRGD TO	38,296,626	20,731,544	59,028,170	0.319079	0.319079	0.319079 71
72 IMPL. DEV. CHARGED TO PATIE	20,433,686	8,546,076	28,979,762	0.449336	0.449336	0.449336 72
73 DRUGS CHARGED TO PATIENTS	70,894,626	42,961,771	113,856,397	0.161545	0.161545	0.161545 73
74 RENAL DIALYSIS	1,493,641	1,302,401	2,796,042	0.579886	0.579886	0.582717 74
76 WOUND CARE CENTER	127,512	408,242	535,754	0.813009	0.813009	0.813009 76
76.01 DIABETES CENTER	58,842	353,106	411,948	1.094854	1.094854	1.152908 76.01
76.02 CLINICAL NUTRITION	834,912	60,724	895,636	0.429631	0.429631	0.429631 76.02
76.97 CARDIAC REHABILITATION	3,899	674,287	678,186	1.102605	1.102605	1.102605 76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
91 EMERGENCY	15,631,942	39,362,328	54,994,270	0.405232	0.405232	0.428491 91
92 OBSERVATION BEDS		11,244,405	11,244,405	0.446884	0.446884	0.446884 92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
113 INTEREST EXPENSE						113
200 SUBTOTAL (SEE INSTRUCTIONS)	519,589,482	396,805,897	916,395,379			200
201 LESS OBSERVATION BEDS						201
202 TOTAL (SEE INSTRUCTIONS)	519,589,482	396,805,897	916,395,379			202

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL  
 PERIOD FROM 05/01/2010 TO 04/30/2011

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2011.10  
 11/28/2011 14:19

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	CAP-REL COST	REDUCED CAP-REL COST	TOTAL PATIENT DAYS	PER DIEM	INPAT PGM DAYS	INPAT PGM CAP COST	
	(FROM WKST B, PT. II, COL. 26)	SWING-BED ADJUSTMENT (COL.1 MINUS COL.2)	(COL.1 MINUS COL.2)	(COL.3 + COL.4)	PGM DAYS	(COL.5 x COL.6)	
	1	2	3	5	6	7	
INPAT ROUTINE SERV COST CTRS							
30 ADULTS & PEDIATRICS	12,455,182		12,455,182	230.14	22,319	5,136,495	30
31 INTENSIVE CARE UNIT	2,135,927		2,135,927	340.93	3,356	1,144,161	31
32 CORONARY CARE UNIT							32
33 BURN INTENSIVE CARE UNIT							33
34 SURGICAL INTENSIVE CARE UNIT							34
35 OTHER SPECIAL CARE (SPECIFY)							35
40 SUBPROVIDER - IPF							40
41 SUBPROVIDER - IRF							41
42 SUBPROVIDER I							42
43 NURSERY	624,499		624,499	73.27			43
44 SKILLED NURSING FACILITY							44
45 NURSING FACILITY							45
200 TOTAL (LINES 30-199)	15,215,608		15,215,608		25,675	6,280,656	200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D  
 PART II

CHECK [ ] TITLE V [XX] HOSPITAL (14-0030) [ ] SUB (OTHER) [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] IPF [ ] TEFRA  
 BOXES [ ] TITLE XIX [ ] IRF

COST CENTER DESCRIPTION	CAP-REL	TOTAL	RATIO OF	INPATIENT PROGRAM CHARGES	CAPITAL	
	COST (FROM WKST B, PT. II, COL. 26)	CHARGES (FROM WKST C, PT. I, COL. 8)	COST TO CHARGES (COL.1 ÷ COL.2)		(COL.3 x COL.4)	
	1	2	3	4	5	
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	4,243,075	75,598,617	0.056126	13,780,702	773,456	50
51 RECOVERY ROOM	1,569,685	17,778,747	0.088290	2,183,016	192,738	51
52 DELIVERY ROOM & LABOR ROOM	1,318,065	24,270,687	0.054307	100,078	5,435	52
54 RADIOLOGY-DIAGNOSTIC	4,476,933	62,854,937	0.071226	8,368,617	596,063	54
55 RADIOLOGY-THERAPEUTIC	917,260	7,138,057	0.128503	219,298	28,180	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	1,145,799	57,640,286	0.019878	9,107,861	181,046	57
58 MAGNETIC RESONANCE IMAGING (M	695,116	17,612,930	0.039466	2,585,967	102,058	58
59 CARDIAC CATHETERIZATION	1,902,359	28,361,320	0.067076	9,282,642	622,642	59
60 LABORATORY	1,690,281	95,768,383	0.017650	21,454,421	378,671	60
62.30 BLOOD CLOTTING FACTORS ADMIN						62.30
64 INTRAVENOUS THERAPY	923,435	5,360,142	0.172278	684,968	118,005	64
65 RESPIRATORY THERAPY	430,688	13,835,236	0.031130	6,461,395	201,143	65
66 PHYSICAL THERAPY	698,057	13,458,069	0.051869	2,248,393	116,622	66
67 OCCUPATIONAL THERAPY	205,205	2,716,695	0.075535	930,118	70,256	67
68 SPEECH PATHOLOGY	70,577	1,126,668	0.062642	414,510	25,966	68
69 ELECTROCARDIOLOGY	1,043,697	32,977,541	0.031649	9,258,942	293,036	69
70 ELECTROENCEPHALOGRAPHY	444,871	2,440,402	0.182294	194,504	35,457	70
71 MEDICAL SUPPLIES CHRGD TO PA	678,913	59,028,170	0.011502	17,476,938	201,020	71
72 IMPL. DEV. CHARGED TO PATIENT	441,577	28,979,762	0.015237	11,325,470	172,566	72
73 DRUGS CHARGED TO PATIENTS	1,796,388	113,856,397	0.015778	32,752,034	516,762	73
74 RENAL DIALYSIS	218,060	2,796,042	0.077989	1,046,119	81,586	74
76 WOUND CARE CENTER	82,277	535,754	0.153572	80,910	12,426	76
76.01 DIABETES CENTER	102,301	411,948	0.248335	19,093	4,741	76.01
76.02 CLINICAL NUTRITION	13,533	895,636	0.015110	529,400	7,999	76.02
76.97 CARDIAC REHABILITATION	243,457	678,186	0.358983	1,992	715	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	4,555,559	54,994,270	0.082837	7,173,340	594,218	91
92 OBSERVATION BEDS	1,194,679	11,244,405	0.106247			92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
200 TOTAL (SUM OF LINES 50-199)	31,101,847	732,359,287	732,359,287	157,680,728	5,332,807	200

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL  
 PERIOD FROM 05/01/2010 TO 04/30/2011

KPMG LLP COMPU-MAX MICRO SYSTEM  
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VERSION: 2011.10  
 11/28/2011 14:19

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	NURSING SCHOOL 1	ALLIED HEALTH COST 2	ALL OTHER MEDICAL EDUCATION COST 3	SWING-BED ADJUSTMENT AMOUNT (SEE INSTR.) 4	TOTAL COSTS (SUM OF COLS. 1-3 MINUS COL. 4) 5
INPAT ROUTINE SERV COST CTRS					
30 ADULTS & PEDIATRICS					30
31 INTENSIVE CARE UNIT					31
32 CORONARY CARE UNIT					32
33 BURN INTENSIVE CARE UNIT					33
34 SURGICAL INTENSIVE CARE UNIT					34
35 OTHER SPECIAL CARE (SPECIFY)					35
40 SUBPROVIDER - IPF					40
41 SUBPROVIDER - IRF					41
42 SUBPROVIDER I					42
43 NURSERY					43
44 SKILLED NURSING FACILITY					44
45 NURSING FACILITY					45
200 TOTAL (SUM OF LINES 30-199)					200

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL  
 PERIOD FROM 05/01/2010 TO 04/30/2011

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2011.10  
 11/28/2011 14:19

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	TOTAL PATIENT DAYS 6	PER DIEM COL.5 ÷ COL.6) 7	INPATIENT PROGRAM DAYS 8	INPAT PGM PASS THRU COSTS (COL.7 x COL.8) 9	
INPAT ROUTINE SERV COST CTRS					
30 ADULTS & PEDIATRICS	54,119		22,319		30
31 INTENSIVE CARE UNIT	6,265		3,356		31
32 CORONARY CARE UNIT					32
33 BURN INTENSIVE CARE UNIT					33
34 SURGICAL INTENSIVE CARE UNIT					34
35 OTHER SPECIAL CARE (SPECIFY)					35
40 SUBPROVIDER - IPF					40
41 SUBPROVIDER - IRF					41
42 SUBPROVIDER I					42
43 NURSERY	8,523				43
44 SKILLED NURSING FACILITY					44
45 NURSING FACILITY					45
200 TOTAL (SUM OF LINES 30-199)	68,907		25,675		200

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL  
 PERIOD FROM 05/01/2010 TO 04/30/2011

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2011.10  
 11/28/2011 14:19

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [XX] HOSPITAL (14-0030) [ ] SUB (OTHER) [ ] ICF/MR [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] TEFRA  
 BOXES [ ] TITLE XIX [ ] IRF [ ] NF

COST CENTER DESCRIPTION	NON	NURSING	ALLIED	ALL OTHER	TOTAL	TOTAL O/P
	PHYSICIAN ANESTHETIST COST 1			MEDICAL EDUCATION COST 4	COST (SUM OF COLS. 1-4) 5	COST (SUM OF COLS. 2-4) 6
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM						50
51 RECOVERY ROOM						51
52 DELIVERY ROOM & LABOR ROOM						52
54 RADIOLOGY-DIAGNOSTIC						54
55 RADIOLOGY-THERAPEUTIC						55
57 COMPUTED TOMOGRAPHY (CT) SCAN						57
58 MAGNETIC RESONANCE IMAGING (M						58
59 CARDIAC CATHETERIZATION						59
60 LABORATORY						60
62.30 BLOOD CLOTTING FACTORS ADMIN						62.30
64 INTRAVENOUS THERAPY						64
65 RESPIRATORY THERAPY						65
66 PHYSICAL THERAPY						66
67 OCCUPATIONAL THERAPY						67
68 SPEECH PATHOLOGY						68
69 ELECTROCARDIOLOGY						69
70 ELECTROENCEPHALOGRAPHY						70
71 MEDICAL SUPPLIES CHRGD TO PA						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS						74
76 WOUND CARE CENTER						76
76.01 DIABETES CENTER						76.01
76.02 CLINICAL NUTRITION						76.02
76.97 CARDIAC REHABILITATION						76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY						91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
200 TOTAL (SUM OF LINES 50-199)						200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK	[ ] TITLE V	[XX] HOSPITAL (14-0030)	[ ] SUB (OTHER)	[ ] ICF/MR	[ ] PPS		
APPLICABLE	[XX] TITLE XVIII-PT A	[ ] IPF	[ ] SNF		[ ] TEFRA		
BOXES	[ ] TITLE XIX	[ ] IRF	[ ] NF				
COST CENTER DESCRIPTION	TOTAL CHARGES (FROM WKST C, PT. I, COL. 8)	RATIO OF COST TO CHARGES (COL. 5 ÷ COL. 7)	O/P RATIO OF COST TO CHARGES (COL. 6 ÷ COL. 7)	INPAT PGM CHARGES	INPAT PGM PASS-THRU COSTS (COL. 8 x COL. 10)	O/P PGM CHARGES	O/P PGM PASS-THRU COSTS (COL. 9 x COL. 12)
	7	8	9	10	11	12	13
ANCILLARY SERVICE COST CENTERS							
50 OPERATING ROOM	75,598,617			13,780,702		14,520,064	50
51 RECOVERY ROOM	17,778,747			2,183,016		2,678,422	51
52 DELIVERY ROOM & LABOR ROOM	24,270,687			100,078		58,570	52
54 RADIOLOGY-DIAGNOSTIC	62,854,937			8,368,617		11,734,381	54
55 RADIOLOGY-THERAPEUTIC	7,138,057			219,298		3,042,675	55
57 COMPUTED TOMOGRAPHY (CT) SCA	57,640,286			9,107,861		8,045,522	57
58 MAGNETIC RESONANCE IMAGING (	17,612,930			2,585,967		2,831,307	58
59 CARDIAC CATHETERIZATION	28,361,320			9,282,642		5,887,703	59
60 LABORATORY	95,768,383			21,454,421		1,152,626	60
62.30 BLOOD CLOTTING FACTORS ADMIN							62.30
64 INTRAVENOUS THERAPY	5,360,142			684,968		1,811,899	64
65 RESPIRATORY THERAPY	13,835,236			6,461,395		312,825	65
66 PHYSICAL THERAPY	13,458,069			2,248,393		62,756	66
67 OCCUPATIONAL THERAPY	2,716,695			930,118			67
68 SPEECH PATHOLOGY	1,126,668			414,510		9,507	68
69 ELECTROCARDIOLOGY	32,977,541			9,258,942		5,571,691	69
70 ELECTROENCEPHALOGRAPHY	2,440,402			194,504		400,162	70
71 MEDICAL SUPPLIES CHRGD TO P	59,028,170			17,476,938		7,125,400	71
72 IMPL. DEV. CHARGED TO PATIEN	28,979,762			11,325,470		4,813,858	72
73 DRUGS CHARGED TO PATIENTS	113,856,397			32,752,034		14,161,212	73
74 RENAL DIALYSIS	2,796,042			1,046,119			74
76 WOUND CARE CENTER	535,754			80,910		237,461	76
76.01 DIABETES CENTER	411,948			19,093		7,199	76.01
76.02 CLINICAL NUTRITION	895,636			529,400		28,394	76.02
76.97 CARDIAC REHABILITATION	678,186			1,992		316,823	76.97
76.98 HYPERBARIC OXYGEN THERAPY							76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
91 EMERGENCY	54,994,270			7,173,340		4,625,391	91
92 OBSERVATION BEDS	11,244,405					3,655,408	92
OTHER REIMBURSABLE COST CENTERS							
94 HOME PROGRAM DIALYSIS							94
200 TOTAL (SUM OF LINES 50-199)	732,359,287			157,680,728		93,091,256	200

APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICES COSTS

WORKSHEET D  
 PART V

CHECK [ ] TITLE V - O/P [XX] HOSPITAL (14-0030) [ ] SUB (OTHER) [ ] S/B-SNF  
 APPLICABLE [XX] TITLE XVIII-PT B [ ] IPF [ ] SNF [ ] S/B-NF  
 BOXES [ ] TITLE XIX - O/P [ ] IRF [ ] NF [ ] ICF/MR

COST CENTER DESCRIPTION	PROGRAM CHARGES				PROGRAM COSTS		
	COST TO CHARGE RATIO FROM WKST C, PT I, COL. 9 1	PPS REIMBURSED SERVICES 2	COST REIMB. SERVICES SUBJECT TO DED & COINS 3	COST REIMB. SVCS NOT SUBJECT TO DED & COINS 4	PPS SERVICES 5	COST SERVICES SUBJECT TO DED & COINS 6	COST SVCS NOT SUBJECT TO DED & COINS 7
ANCILLARY SERVICE COST CENTERS							
50 OPERATING ROOM	0.249194	14,520,064			3,618,313		50
51 RECOVERY ROOM	0.343394	2,678,422			919,754		51
52 DELIVERY ROOM & LABOR ROOM	0.378094	58,570			22,145		52
54 RADIOLOGY-DIAGNOSTIC	0.258226	11,734,381			3,030,122		54
55 RADIOLOGY-THERAPEUTIC	0.356110	3,042,675			1,083,527		55
57 COMPUTED TOMOGRAPHY (CT) SCAN	0.061037	8,045,522			491,075		57
58 MAGNETIC RESONANCE IMAGING (MRI)	0.098878	2,831,307			279,954		58
59 CARDIAC CATHETERIZATION	0.199925	5,887,703			1,177,099		59
60 LABORATORY	0.096442	1,152,626			111,162		60
62.30 BLOOD CLOTTING FACTORS ADMIN CO							62.30
64 INTRAVENOUS THERAPY	0.710749	1,811,899			1,287,805		64
65 RESPIRATORY THERAPY	0.212456	312,825			66,462		65
66 PHYSICAL THERAPY	0.352237	62,756			22,105		66
67 OCCUPATIONAL THERAPY	0.383332						67
68 SPEECH PATHOLOGY	0.390251	9,507			3,710		68
69 ELECTROCARDIOLOGY	0.157334	5,571,691			876,616		69
70 ELECTROENCEPHALOGRAPHY	0.423227	400,162			169,359		70
71 MEDICAL SUPPLIES CHRGD TO PATI	0.319079	7,125,400			2,273,566		71
72 IMPL. DEV. CHARGED TO PATIENT	0.449336	4,813,858			2,163,040		72
73 DRUGS CHARGED TO PATIENTS	0.161545	14,161,212		51,950	2,287,673	8,392	73
74 RENAL DIALYSIS	0.579886						74
76 WOUND CARE CENTER	0.813009	237,461			193,058		76
76.01 DIABETES CENTER	1.094854	7,199			7,882		76.01
76.02 CLINICAL NUTRITION	0.429631	28,394			12,199		76.02
76.97 CARDIAC REHABILITATION	1.102605	316,823			349,331		76.97
76.98 HYPERBARIC OXYGEN THERAPY							76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
91 EMERGENCY	0.405232	4,625,391			1,874,356		91
92 OBSERVATION BEDS	0.446884	3,655,408			1,633,543		92
OTHER REIMBURSABLE COST CENTERS							
94 HOME PROGRAM DIALYSIS							94
200 SUBTOTAL (SEE INSTRUCTIONS)		93,091,256		51,950	23,953,856	8,392	200
201 LESS PBP CLINIC LAB SERVICES							201
202 NET CHARGES (LINE 200 - LINE 201)		93,091,256		51,950	23,953,856	8,392	202

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL  
 PERIOD FROM 05/01/2010 TO 04/30/2011

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2011.10  
 11/28/2011 14:19

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	CAP-REL COST		REDUCED CAP-REL COST	TOTAL PATIENT DAYS	PER DIEM	INPAT PGM DAYS	INPAT PGM CAP COST
	(FROM WKST B, PT. II, COL. 26)	SWING-BED ADJUSTMENT	(COL. 1 MINUS COL. 2)	4	(COL. 3 + COL. 4)	6	(COL. 5 x COL. 6)
	1	2	3		5		7
INPAT ROUTINE SERV COST CTRS							
30 ADULTS & PEDIATRICS							30
31 INTENSIVE CARE UNIT							31
32 CORONARY CARE UNIT							32
33 BURN INTENSIVE CARE UNIT							33
34 SURGICAL INTENSIVE CARE UNIT							34
35 OTHER SPECIAL CARE (SPECIFY)							35
40 SUBPROVIDER - IPF							40
41 SUBPROVIDER - IRF							41
42 SUBPROVIDER I							42
43 NURSERY							43
44 SKILLED NURSING FACILITY							44
45 NURSING FACILITY							45
200 TOTAL (LINES 30-199)							200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D  
 PART II

CHECK [ ] TITLE V [XX] HOSPITAL (14-0030) [ ] SUB (OTHER) [ ] PPS  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] IPF [ ] TEFRA  
 BOXES [XX] TITLE XIX [ ] IRF [XX] OTHER

COST CENTER DESCRIPTION	CAP-REL COST (FROM WKST B, PT. II, COL. 26) 1	TOTAL CHARGES (FROM WKST C, PT. I, COL. 8) 2	RATIO OF COST TO CHARGES (COL.1 ÷ COL.2) 3	INPATIENT PROGRAM CHARGES 4	CAPITAL (COL.3 x COL.4) 5
ANCILLARY SERVICE COST CENTERS					
50 OPERATING ROOM					50
51 RECOVERY ROOM					51
52 DELIVERY ROOM & LABOR ROOM					52
54 RADIOLOGY-DIAGNOSTIC					54
55 RADIOLOGY-THERAPEUTIC					55
57 COMPUTED TOMOGRAPHY (CT) SCAN					57
58 MAGNETIC RESONANCE IMAGING (M					58
59 CARDIAC CATHETERIZATION					59
60 LABORATORY					60
62.30 BLOOD CLOTTING FACTORS ADMIN					62.30
64 INTRAVENOUS THERAPY					64
65 RESPIRATORY THERAPY					65
66 PHYSICAL THERAPY					66
67 OCCUPATIONAL THERAPY					67
68 SPEECH PATHOLOGY					68
69 ELECTROCARDIOLOGY					69
70 ELECTROENCEPHALOGRAPHY					70
71 MEDICAL SUPPLIES CHRGED TO PA					71
72 IMPL. DEV. CHARGED TO PATIENT					72
73 DRUGS CHARGED TO PATIENTS					73
74 RENAL DIALYSIS					74
76 WOUND CARE CENTER					76
76.01 DIABETES CENTER					76.01
76.02 CLINICAL NUTRITION					76.02
76.97 CARDIAC REHABILITATION					76.97
76.98 HYPERBARIC OXYGEN THERAPY					76.98
76.99 LITHOTRIPSY					76.99
OUTPATIENT SERVICE COST CENTERS					
91 EMERGENCY					91
92 OBSERVATION BEDS					92
OTHER REIMBURSABLE COST CENTERS					
94 HOME PROGRAM DIALYSIS					94
200 TOTAL (SUM OF LINES 50-199)					200

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL  
 PERIOD FROM 05/01/2010 TO 04/30/2011

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2011.10  
 11/28/2011 14:19

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	NURSING SCHOOL 1	ALLIED HEALTH COST 2	ALL OTHER MEDICAL EDUCATION COST 3	SWING-BED ADJUSTMENT AMOUNT (SEE INSTR.) 4	TOTAL COSTS (SUM OF COLS. 1-3 MINUS COL. 4) 5
INPAT ROUTINE SERV COST CTRS					
30 ADULTS & PEDIATRICS					30
31 INTENSIVE CARE UNIT					31
32 CORONARY CARE UNIT					32
33 BURN INTENSIVE CARE UNIT					33
34 SURGICAL INTENSIVE CARE UNIT					34
35 OTHER SPECIAL CARE (SPECIFY)					35
40 SUBPROVIDER - IPF					40
41 SUBPROVIDER - IRF					41
42 SUBPROVIDER I					42
43 NURSERY					43
44 SKILLED NURSING FACILITY					44
45 NURSING FACILITY					45
200 TOTAL (SUM OF LINES 30-199)					200

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL  
 PERIOD FROM 05/01/2010 TO 04/30/2011

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2011.10  
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APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART III

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

COST CENTER DESCRIPTION	TOTAL PATIENT DAYS 6	PER DIEM COL.5 ÷ COL.6) 7	INPATIENT PROGRAM DAYS 8	INPAT PGM PASS THRU COSTS (COL.7 x COL.8) 9	
INPAT ROUTINE SERV COST CTRS					
30 ADULTS & PEDIATRICS					30
31 INTENSIVE CARE UNIT					31
32 CORONARY CARE UNIT					32
33 BURN INTENSIVE CARE UNIT					33
34 SURGICAL INTENSIVE CARE UNIT					34
35 OTHER SPECIAL CARE (SPECIFY)					35
40 SUBPROVIDER - IPF					40
41 SUBPROVIDER - IRF					41
42 SUBPROVIDER I					42
43 NURSERY					43
44 SKILLED NURSING FACILITY					44
45 NURSING FACILITY					45
200 TOTAL (SUM OF LINES 30-199)					200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [XX] HOSPITAL (14-0030) [ ] SUB (OTHER) [ ] ICF/MR [ ] PPS  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] TEFRA  
 BOXES [XX] TITLE XIX [ ] IRF [ ] NF [XX] OTHER

COST CENTER DESCRIPTION	NON	NURSING	ALLIED	ALL OTHER	TOTAL	TOTAL O/P
	PHYSICIAN ANESTHETIST COST 1			MEDICAL EDUCATION COST 4	COST (SUM OF COLS. 1-4) 5	COST (SUM OF COLS. 2-4) 6
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM						50
51 RECOVERY ROOM						51
52 DELIVERY ROOM & LABOR ROOM						52
54 RADIOLOGY-DIAGNOSTIC						54
55 RADIOLOGY-THERAPEUTIC						55
57 COMPUTED TOMOGRAPHY (CT) SCAN						57
58 MAGNETIC RESONANCE IMAGING (M						58
59 CARDIAC CATHETERIZATION						59
60 LABORATORY						60
62.30 BLOOD CLOTTING FACTORS ADMIN						62.30
64 INTRAVENOUS THERAPY						64
65 RESPIRATORY THERAPY						65
66 PHYSICAL THERAPY						66
67 OCCUPATIONAL THERAPY						67
68 SPEECH PATHOLOGY						68
69 ELECTROCARDIOLOGY						69
70 ELECTROENCEPHALOGRAPHY						70
71 MEDICAL SUPPLIES CHRGD TO PA						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS						74
76 WOUND CARE CENTER						76
76.01 DIABETES CENTER						76.01
76.02 CLINICAL NUTRITION						76.02
76.97 CARDIAC REHABILITATION						76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY						91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
200 TOTAL (SUM OF LINES 50-199)						200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [XX] HOSPITAL (14-0030) [ ] SUB (OTHER) [ ] ICF/MR [ ] PPS  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] TEFRA  
 BOXES [XX] TITLE XIX [ ] IRF [ ] NF [ ] OTHER

COST CENTER DESCRIPTION	TOTAL CHARGES (FROM WKST C, PT. I, COL. 8)	RATIO OF COST TO CHARGES (COL. 5 ÷ COL. 7)	O/P RATIO OF COST TO CHARGES (COL. 6 ÷ COL. 7)	INPAT PGM CHARGES	INPAT PGM PASS-THRU COSTS (COL. 8 x COL. 10)	O/P PGM CHARGES	O/P PGM PASS-THRU COSTS (COL. 9 x COL. 12)
	7	8	9	10	11	12	13
ANCILLARY SERVICE COST CENTERS							
50 OPERATING ROOM	75,598,617						50
51 RECOVERY ROOM	17,778,747						51
52 DELIVERY ROOM & LABOR ROOM	24,270,687						52
54 RADIOLOGY-DIAGNOSTIC	62,854,937						54
55 RADIOLOGY-THERAPEUTIC	7,138,057						55
57 COMPUTED TOMOGRAPHY (CT) SCA	57,640,286						57
58 MAGNETIC RESONANCE IMAGING (	17,612,930						58
59 CARDIAC CATHETERIZATION	28,361,320						59
60 LABORATORY	95,768,383						60
62.30 BLOOD CLOTTING FACTORS ADMIN							62.30
64 INTRAVENOUS THERAPY	5,360,142						64
65 RESPIRATORY THERAPY	13,835,236						65
66 PHYSICAL THERAPY	13,458,069						66
67 OCCUPATIONAL THERAPY	2,716,695						67
68 SPEECH PATHOLOGY	1,126,668						68
69 ELECTROCARDIOLOGY	32,977,541						69
70 ELECTROENCEPHALOGRAPHY	2,440,402						70
71 MEDICAL SUPPLIES CHRGD TO P	59,028,170						71
72 IMPL. DEV. CHARGED TO PATIEN	28,979,762						72
73 DRUGS CHARGED TO PATIENTS	113,856,397						73
74 RENAL DIALYSIS	2,796,042						74
76 WOUND CARE CENTER	535,754						76
76.01 DIABETES CENTER	411,948						76.01
76.02 CLINICAL NUTRITION	895,636						76.02
76.97 CARDIAC REHABILITATION	678,186						76.97
76.98 HYPERBARIC OXYGEN THERAPY							76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
91 EMERGENCY	54,994,270						91
92 OBSERVATION BEDS	11,244,405						92
OTHER REIMBURSABLE COST CENTERS							
94 HOME PROGRAM DIALYSIS							94
200 TOTAL (SUM OF LINES 50-199)	732,359,287						200

APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICES COSTS

WORKSHEET D  
 PART V

CHECK [ ] TITLE V - O/P [XX] HOSPITAL (14-0030) [ ] SUB (OTHER) [ ] S/B-SNF  
 APPLICABLE [ ] TITLE XVIII-PT B [ ] IPF [ ] SNF [ ] S/B-NF  
 BOXES [XX] TITLE XIX - O/P [ ] IRF [ ] NF [ ] ICF/MR

COST CENTER DESCRIPTION	PROGRAM CHARGES				PROGRAM COSTS		
	COST TO CHARGE FROM WKST C, PT I, COL. 9	PPS REIMBURSED SERVICES	COST REIMB. SERVICES DED & COINS	COST REIMB. SVCS NOT SUBJECT TO DED & COINS	PPS SERVICES	COST SERVICES DED & COINS	COST SVCS NOT SUBJECT TO DED & COINS
	1	2	3	4	5	6	7
ANCILLARY SERVICE COST CENTERS							
50 OPERATING ROOM	0.249194						50
51 RECOVERY ROOM	0.343394						51
52 DELIVERY ROOM & LABOR ROOM	0.378094						52
54 RADIOLOGY-DIAGNOSTIC	0.258226						54
55 RADIOLOGY-THERAPEUTIC	0.356110						55
57 COMPUTED TOMOGRAPHY (CT) SCAN	0.061037						57
58 MAGNETIC RESONANCE IMAGING (MRI)	0.098878						58
59 CARDIAC CATHETERIZATION	0.199925						59
60 LABORATORY	0.096442						60
62.30 BLOOD CLOTTING FACTORS ADMIN CO							62.30
64 INTRAVENOUS THERAPY	0.710749						64
65 RESPIRATORY THERAPY	0.212456						65
66 PHYSICAL THERAPY	0.352237						66
67 OCCUPATIONAL THERAPY	0.383332						67
68 SPEECH PATHOLOGY	0.390251						68
69 ELECTROCARDIOLOGY	0.157334						69
70 ELECTROENCEPHALOGRAPHY	0.423227						70
71 MEDICAL SUPPLIES CHRGD TO PATI	0.319079						71
72 IMPL. DEV. CHARGED TO PATIENT	0.449336						72
73 DRUGS CHARGED TO PATIENTS	0.161545						73
74 RENAL DIALYSIS	0.579886						74
76 WOUND CARE CENTER	0.813009						76
76.01 DIABETES CENTER	1.094854						76.01
76.02 CLINICAL NUTRITION	0.429631						76.02
76.97 CARDIAC REHABILITATION	1.102605						76.97
76.98 HYPERBARIC OXYGEN THERAPY							76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
91 EMERGENCY	0.405232						91
92 OBSERVATION BEDS	0.446884						92
OTHER REIMBURSABLE COST CENTERS							
94 HOME PROGRAM DIALYSIS							94
200 SUBTOTAL (SEE INSTRUCTIONS)							200
201 LESS PBP CLINIC LAB SERVICES							201
202 NET CHARGES (LINE 200 - LINE 201)							202

COMPUTATION OF INPATIENT OPERATING COST

CHECK [ ] TITLE V-INPT [XX] HOSPITAL (14-0030) [ ] SUB (OTHER) [ ] ICF/MR [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] TEFRA  
 BOXES [ ] TITLE XIX-INPT [ ] IRF [ ] NF [ ] OTHER

PART I - ALL PROVIDER COMPONENTS

INPATIENT DAYS			
1	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS, EXCLUDING NEWBORN)	54,119	1
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING-BED AND NEWBORN DAYS)	54,119	2
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	54,119	3
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)		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 (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		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 (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		8
9	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	22,319	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 (SEE INSTRUCTIONS)		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 (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		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 (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		13
14	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED DAYS)		14
15	TOTAL NURSERY DAYS (TITLE V OR TITLE XIX ONLY)		15
16	TITLE V OR XIX NURSERY DAYS (TITLE V OR TITLE XIX ONLY)		16
SWING-BED ADJUSTMENT			
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 (SEE INSTRUCTIONS)	52,387,677	21
22	SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 5 x LINE 17)		22
23	SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 6 x LINE 18)		23
24	SWING-BED COST APPLICABLE TO NF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 7 x LINE 19)		24
25	SWING-BED COST APPLICABLE TO NF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 8 x LINE 20)		25
26	TOTAL SWING-BED COST (SEE INSTRUCTIONS)		26
27	GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST	52,387,677	27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
28	GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)		28
29	PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)		29
30	SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)		30
31	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO (LINE 27 ÷ LINE 28)		31
32	AVERAGE PRIVATE ROOM PER DIEM CHARGE (LINE 29 ÷ LINE 3)		32
33	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE (LINE 30 ÷ LINE 4)		33
34	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL (LINE 32 MINUS LINE 33) (SEE INSTRUCTIONS)		34
35	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL (LINE 34 x LINE 31)		35
36	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT (LINE 3 x LINE 35)		36
37	GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL (LINE 27 - LINE 36)	52,387,677	37

WORKSHEET D-1  
 PART II

COMPUTATION OF INPATIENT OPERATING COST

CHECK [ ] TITLE V-INPT [XX] HOSPITAL (14-0030) [ ] SUB (OTHER) [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] IPF [ ] TEFRA  
 BOXES [ ] TITLE XIX-INPT [ ] IRF [ ] OTHER

PART II - HOSPITAL AND SUBPROVIDERS ONLY

PROGRAM INPATIENT OPERATING COST BEFORE PASS-THROUGH COST ADJUSTMENTS  
 38 ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM (SEE INSTRUCTIONS) 968.01 38  
 39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST (LINE 9 x LINE 38) 21,605,015 39  
 40 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM (LINE 14 x LINE 35) 40  
 41 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST (LINE 39 + LINE 40) 21,605,015 41

	TOTAL INPATIENT COST 1	TOTAL INPATIENT DAYS 2	AVERAGE PER DIEM (COL. 1 ÷ COL. 2) 3	PROGRAM DAYS 4	PROGRAM COST (COL. 3 x COL. 4) 5	
42 NURSERY (TITLES V AND XIX ONLY)						42
INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS						
43 INTENSIVE CARE UNIT	11,227,809	6,265	1,792.15	3,356	6,014,455	43
44 CORONARY CARE UNIT						44
45 BURN INTENSIVE CARE UNIT						45
46 SURGICAL INTENSIVE CARE UNIT						46
47 OTHER SPECIAL CARE (SPECIFY)						47
48 PROGRAM INPATIENT ANCILLARY SERVICE COST (WKST D-3, COL. 3, LINE 200)					36,038,927	48
49 TOTAL PROGRAM INPATIENT COSTS (SEE INSTRUCTIONS)					63,658,397	49

PASS-THROUGH COST ADJUSTMENTS  
 50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES (FROM WKST D, SUM OF PARTS I AND III) 6,280,656 50  
 51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES (FROM WKST D, SUM OF PARTS II AND IV) 5,332,807 51  
 52 TOTAL PROGRAM EXCLUDABLE COST 11,613,463 52  
 53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS (LINE 49 MINUS LINE 52) 52,044,934 53

TARGET AMOUNT AND LIMIT COMPUTATION  
 54 PROGRAM DISCHARGES 54  
 55 TARGET AMOUNT PER DISCHARGE 55  
 56 TARGET AMOUNT (LINE 54 x LINE 55) 56  
 57 DIFFERENCE BETWEEN ADJUSTED INPATIENT OPERATING COST AND TARGET AMOUNT 57  
 58 BONUS PAYMENT (SEE INSTRUCTIONS) 58  
 59 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM THE COST REPORTING PERIOD ENDING 1996, UPDATED AND COMPOUNDED BY BASKET 59  
 60 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM PRIOR YEAR COST REPORT, UPDATED BY THE MARKET BASKET 60  
 61 IF LINE 53/54 IS LESS THAN THE LOWER OF LINES 55, 59 OR 60 ENTER THE LESSER OF 50% OF THE AMOUNT BY WHICH O COSTS (LINE 53) ARE LESS THAN EXPECTED COSTS (LINES 54 x 60), OR 1% OF THE TARGET AMOUNT (LINE 56), OTHERWISE E 61  
 62 RELIEF PAYMENT (SEE INSTRUCTIONS) 62  
 63 ALLOWABLE INPATIENT COST PLUS INCENTIVE PAYMENT (SEE INSTRUCTIONS) 63

PROGRAM INPATIENT ROUTINE SWING BED COST  
 64 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRU (TITLE XVIII ONLY) 64  
 65 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRU (TITLE XVIII ONLY) 65  
 66 TOTAL MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS (TITLE XVIII ONLY. FOR CAH, SEE INSTRUCTIONS) 66  
 67 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 12 x LINE 19) 67  
 68 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 13 x LINE 20) 68  
 69 TOTAL TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS (LINE 67 + LINE 68) 69

PART IV - COMPUTATION OF OBSERVATION BED PASS-THROUGH COST

87 TOTAL OBSERVATION BED DAYS (SEE INSTRUCTIONS) 5,191 87  
 88 ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM (LINE 27 ÷ LINE 2) 968.01 88  
 89 OBSERVATION BED COST (LINE 87 x LINE 88) (SEE INSTRUCTIONS) 5,024,940 89

	COST 1	ROUTINE COST (FROM LINE 27) 2	COL. 1 ÷ COL. 2 3	TOTAL OBS. BED COST (FROM LINE 89) 4	OBS. BED PASS-THRU COST (COL. 3 x COL. 4) 5	
COMPUTATION OF OBSERVATION BED PASS-THROUGH COST						
90 CAPITAL-RELATED COST	12,455,182	52,387,677	0.237750	5,024,940	1,194,679	90
91 NURSING SCHOOL COST						91
92 ALLIED HEALTH COST						92
93 ALL OTHER MEDICAL EDUCATION						93

COMPUTATION OF INPATIENT OPERATING COST

CHECK [ ] TITLE V-INPT [XX] HOSPITAL (14-0030) [ ] SUB (OTHER) [ ] ICF/MR [ ] PPS  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] TEFRA  
 BOXES [XX] TITLE XIX-INPT [ ] IRF [ ] NF [XX] OTHER

PART I - ALL PROVIDER COMPONENTS

INPATIENT DAYS			
1	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS, EXCLUDING NEWBORN)	54,119	1
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING-BED AND NEWBORN DAYS)	54,119	2
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	54,119	3
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)		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 (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		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 (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		8
9	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	7,614	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 (SEE INSTRUCTIONS)		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 (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		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 (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		13
14	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED DAYS)		14
15	TOTAL NURSERY DAYS (TITLE V OR TITLE XIX ONLY)	8,523	15
16	TITLE V OR XIX NURSERY DAYS (TITLE V OR TITLE XIX ONLY)	3,276	16
SWING-BED ADJUSTMENT			
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 (SEE INSTRUCTIONS)	52,128,041	21
22	SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 5 x LINE 17)		22
23	SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 6 x LINE 18)		23
24	SWING-BED COST APPLICABLE TO NF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 7 x LINE 19)		24
25	SWING-BED COST APPLICABLE TO NF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 8 x LINE 20)		25
26	TOTAL SWING-BED COST (SEE INSTRUCTIONS)		26
27	GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST	52,128,041	27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
28	GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)		28
29	PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)		29
30	SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)		30
31	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO (LINE 27 ÷ LINE 28)		31
32	AVERAGE PRIVATE ROOM PER DIEM CHARGE (LINE 29 ÷ LINE 3)		32
33	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE (LINE 30 ÷ LINE 4)		33
34	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL (LINE 32 MINUS LINE 33) (SEE INSTRUCTIONS)		34
35	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL (LINE 34 x LINE 31)		35
36	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT (LINE 3 x LINE 35)		36
37	GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL (LINE 27 - LINE 36)	52,128,041	37

WORKSHEET D-1  
 PART II

COMPUTATION OF INPATIENT OPERATING COST

CHECK [ ] TITLE V-INPT [XX] HOSPITAL (14-0030) [ ] SUB (OTHER) [ ] PPS  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] IPF [ ] TEFRA  
 BOXES [XX] TITLE XIX-INPT [ ] IRF [XX] OTHER

PART II - HOSPITAL AND SUBPROVIDERS ONLY

PROGRAM INPATIENT OPERATING COST BEFORE PASS-THROUGH COST ADJUSTMENTS  
 38 ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM (SEE INSTRUCTIONS) 963.21 38  
 39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST (LINE 9 x LINE 38) 7,333,881 39  
 40 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM (LINE 14 x LINE 35) 40  
 41 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST (LINE 39 + LINE 40) 7,333,881 41

	TOTAL INPATIENT COST 1	TOTAL INPATIENT DAYS 2	AVERAGE PER DIEM (COL. 1 ÷ COL. 2) 3	PROGRAM DAYS 4	PROGRAM COST (COL. 3 x COL. 4) 5
42 NURSERY (TITLES V AND XIX ONLY)	4,381,912	8,523	514.13	3,276	1,684,290 42
INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS					
43 INTENSIVE CARE UNIT	11,227,809	6,265	1,792.15	403	722,236 43
44 CORONARY CARE UNIT					44
45 BURN INTENSIVE CARE UNIT					45
46 SURGICAL INTENSIVE CARE UNIT					46
47 OTHER SPECIAL CARE (SPECIFY)					47
48 PROGRAM INPATIENT ANCILLARY SERVICE COST (WKST D-3, COL. 3, LINE 200)					48
49 TOTAL PROGRAM INPATIENT COSTS (SEE INSTRUCTIONS)					9,740,407 49

PASS-THROUGH COST ADJUSTMENTS  
 50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES (FROM WKST D, SUM OF PARTS I AND III) 50  
 51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES (FROM WKST D, SUM OF PARTS II AND IV) 51  
 52 TOTAL PROGRAM EXCLUDABLE COST 52  
 53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS (LINE 49 MINUS LINE 52) 53

TARGET AMOUNT AND LIMIT COMPUTATION  
 54 PROGRAM DISCHARGES 54  
 55 TARGET AMOUNT PER DISCHARGE 55  
 56 TARGET AMOUNT (LINE 54 x LINE 55) 56  
 57 DIFFERENCE BETWEEN ADJUSTED INPATIENT OPERATING COST AND TARGET AMOUNT 57  
 58 BONUS PAYMENT (SEE INSTRUCTIONS) 58  
 59 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM THE COST REPORTING PERIOD ENDING 1996, UPDATED AND COMPOUNDED BY BASKET 59  
 60 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM PRIOR YEAR COST REPORT, UPDATED BY THE MARKET BASKET 60  
 61 IF LINE 53/54 IS LESS THAN THE LOWER OF LINES 55, 59 OR 60 ENTER THE LESSER OF 50% OF THE AMOUNT BY WHICH O COSTS (LINE 53) ARE LESS THAN EXPECTED COSTS (LINES 54 x 60), OR 1% OF THE TARGET AMOUNT (LINE 56), OTHERWISE E 61  
 62 RELIEF PAYMENT (SEE INSTRUCTIONS) 62  
 63 ALLOWABLE INPATIENT COST PLUS INCENTIVE PAYMENT (SEE INSTRUCTIONS) 63

PROGRAM INPATIENT ROUTINE SWING BED COST  
 64 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRU (TITLE XVIII ONLY) 64  
 65 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRU (TITLE XVIII ONLY) 65  
 66 TOTAL MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS (TITLE XVIII ONLY. FOR CAH, SEE INSTRUCTIONS) 66  
 67 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 12 x LINE 19) 67  
 68 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 13 x LINE 20) 68  
 69 TOTAL TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS (LINE 67 + LINE 68) 69

PART IV - COMPUTATION OF OBSERVATION BED PASS-THROUGH COST

87 TOTAL OBSERVATION BED DAYS (SEE INSTRUCTIONS) 5,191 87  
 88 ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM (LINE 27 ÷ LINE 2) 88  
 89 OBSERVATION BED COST (LINE 87 x LINE 88) (SEE INSTRUCTIONS) 89

	ROUTINE COST (FROM LINE 27)	COL. 1 ÷ COL. 2 3	TOTAL OBS. BED COST (FROM LINE 89)	OBS. BED PASS-THRU COST (COL. 3 x COL. 4) (SEE INSTR.) 5
COMPUTATION OF OBSERVATION BED PASS-THROUGH COST	COST 1	COL. 1 ÷ COL. 2 3	TOTAL OBS. BED COST (FROM LINE 89) 4	OBS. BED PASS-THRU COST (COL. 3 x COL. 4) (SEE INSTR.) 5
90 CAPITAL-RELATED COST				90
91 NURSING SCHOOL COST				91
92 ALLIED HEALTH COST				92
93 ALL OTHER MEDICAL EDUCATION				93

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-3

CHECK [ ] TITLE V [XX] HOSPITAL (14-0030) [ ] SUB (OTHER) [ ] S/B SNF [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] S/B NF [ ] TEFRA  
 BOXES [ ] TITLE XIX [ ] IRF [ ] NF [ ] ICF/MR [ ] OTHER

COST CENTER DESCRIPTION	RATIO OF COST TO CHARGES 1	INPATIENT PROGRAM CHARGES 2	INPATIENT PROGRAM COSTS (COL.1 x COL.2) 3		
INPATIENT ROUTINE SERVICE COST CENTERS					
30 ADULTS & PEDIATRICS		60,421,946			30
31 INTENSIVE CARE UNIT		20,888,542			31
ANCILLARY SERVICE COST CENTERS					
50 OPERATING ROOM	0.257905	13,780,702	3,554,112		50
51 RECOVERY ROOM	0.343394	2,183,016	749,635		51
52 DELIVERY ROOM & LABOR ROOM	0.408377	100,078	40,870		52
54 RADIOLOGY-DIAGNOSTIC	0.260156	8,368,617	2,177,146		54
55 RADIOLOGY-THERAPEUTIC	0.356110	219,298	78,094		55
57 COMPUTED TOMOGRAPHY (CT) SCAN	0.061326	9,107,861	558,549		57
58 MAGNETIC RESONANCE IMAGING (MRI)	0.098878	2,585,967	255,695		58
59 CARDIAC CATHETERIZATION	0.200627	9,282,642	1,862,349		59
60 LABORATORY	0.096985	21,454,421	2,080,757		60
62.30 BLOOD CLOTTING FACTORS ADMIN CO					62.30
64 INTRAVENOUS THERAPY	0.710749	684,968	486,840		64
65 RESPIRATORY THERAPY	0.212992	6,461,395	1,376,225		65
66 PHYSICAL THERAPY	0.352237	2,248,393	791,967		66
67 OCCUPATIONAL THERAPY	0.383332	930,118	356,544		67
68 SPEECH PATHOLOGY	0.390251	414,510	161,763		68
69 ELECTROCARDIOLOGY	0.158650	9,258,942	1,468,931		69
70 ELECTROENCEPHALOGRAPHY	0.423227	194,504	82,319		70
71 MEDICAL SUPPLIES CHRGED TO PATI	0.319079	17,476,938	5,576,524		71
72 IMPL. DEV. CHARGED TO PATIENT	0.449336	11,325,470	5,088,941		72
73 DRUGS CHARGED TO PATIENTS	0.161545	32,752,034	5,290,927		73
74 RENAL DIALYSIS	0.582717	1,046,119	609,591		74
76 WOUND CARE CENTER	0.813009	80,910	65,781		76
76.01 DIABETES CENTER	1.152908	19,093	22,012		76.01
76.02 CLINICAL NUTRITION	0.429631	529,400	227,447		76.02
76.97 CARDIAC REHABILITATION	1.102605	1,992	2,196		76.97
76.98 HYPERBARIC OXYGEN THERAPY					76.98
76.99 LITHOTRIPSY					76.99
OUTPATIENT SERVICE COST CENTERS					
91 EMERGENCY	0.428491	7,173,340	3,073,712		91
92 OBSERVATION BEDS	0.446884				92
OTHER REIMBURSABLE COST CENTERS					
94 HOME PROGRAM DIALYSIS					94
200 TOTAL (SUM OF LINES 50-94 AND 96-98)		157,680,728	36,038,927		200
201 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES					201
202 NET CHARGES (LINE 200 MINUS LINE 201)		157,680,728			202

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL  
 PERIOD FROM 05/01/2010 TO 04/30/2011

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2011.10  
 11/28/2011 14:19

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-3

CHECK [ ] TITLE V [XX] HOSPITAL (14-0030) [ ] SUB (OTHER) [ ] S/B SNF [ ] PPS  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] IPF [ ] SNF [ ] S/B NF [ ] TEFRA  
 BOXES [XX] TITLE XIX [ ] IRF [ ] NF [ ] ICF/MR [XX] OTHER

COST CENTER DESCRIPTION	RATIO OF COST	INPATIENT	INPATIENT
	TO CHARGES	PROGRAM CHARGES	PROGRAM COSTS
	1	2	(COL.1 x COL.2) 3
INPATIENT ROUTINE SERVICE COST CENTERS			
30 ADULTS & PEDIATRICS			30
31 INTENSIVE CARE UNIT			31
ANCILLARY SERVICE COST CENTERS			
50 OPERATING ROOM	0.249194		50
51 RECOVERY ROOM	0.343394		51
52 DELIVERY ROOM & LABOR ROOM	0.378094		52
54 RADIOLOGY-DIAGNOSTIC	0.258226		54
55 RADIOLOGY-THERAPEUTIC	0.356110		55
57 COMPUTED TOMOGRAPHY (CT) SCAN	0.061037		57
58 MAGNETIC RESONANCE IMAGING (MRI)	0.098878		58
59 CARDIAC CATHETERIZATION	0.199925		59
60 LABORATORY	0.096442		60
62.30 BLOOD CLOTTING FACTORS ADMIN CO			62.30
64 INTRAVENOUS THERAPY	0.710749		64
65 RESPIRATORY THERAPY	0.212456		65
66 PHYSICAL THERAPY	0.352237		66
67 OCCUPATIONAL THERAPY	0.383332		67
68 SPEECH PATHOLOGY	0.390251		68
69 ELECTROCARDIOLOGY	0.157334		69
70 ELECTROENCEPHALOGRAPHY	0.423227		70
71 MEDICAL SUPPLIES CHRGD TO PATI	0.319079		71
72 IMPL. DEV. CHARGED TO PATIENT	0.449336		72
73 DRUGS CHARGED TO PATIENTS	0.161545		73
74 RENAL DIALYSIS	0.579886		74
76 WOUND CARE CENTER	0.813009		76
76.01 DIABETES CENTER	1.094854		76.01
76.02 CLINICAL NUTRITION	0.429631		76.02
76.97 CARDIAC REHABILITATION	1.102605		76.97
76.98 HYPERBARIC OXYGEN THERAPY			76.98
76.99 LITHOTRIPSY			76.99
OUTPATIENT SERVICE COST CENTERS			
91 EMERGENCY	0.405232		91
92 OBSERVATION BEDS	0.446884		92
OTHER REIMBURSABLE COST CENTERS			
94 HOME PROGRAM DIALYSIS			94
200 TOTAL (SUM OF LINES 50-94 AND 96-98)			200
201 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES			201
202 NET CHARGES (LINE 200 MINUS LINE 201)			202

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
 PART A

CHECK [XX] HOSPITAL (14-0030)  
 APPLICABLE BOX: [ ] SUB (OTHER)

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

1	DRG AMOUNTS OTHER THAN OUTLIER PAYMENTS	42,457,011	1
2	OUTLIER PAYMENTS FOR DISCHARGES (SEE INSTRUCTIONS)	2,219,887	2
3	MANAGED CARE SIMULATED PAYMENTS		3
4	BED DAYS AVAILABLE DIVIDED BY NUMBER OF DAYS IN THE COST REPORTING PERIOD (SEE INSTRUCTIONS)	240.78	4
INDIRECT MEDICAL EDUCATION ADJUSTMENT CALCULATION FOR HOSPITALS			
5	FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS FOR THE MOST RECENT COST REPORTING PERIOD ENDING ON OR BEFORE 12/31/1996 (SEE INSTRUCTIONS)		5
6	FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS WHICH MEET THE CRITERIA FOR AN ADD-ON TO THE CAP FOR NEW PROGRAMS IN ACCORDANCE WITH 42 CFR 413.79(e)		6
7	MMA SECTION 422 REDUCTION AMOUNT TO THE IME CAP AS SPECIFIED UNDER 42 CFR §412.105 (f)(1)(iv)(B)(1)		7
7.01	ACA SECTION 5503 REDUCTION AMOUNT TO THE IME CAP AS SPECIFIED UNDER 42 CFR §412.105 (f)(1)(iv)(B)(2). IF THE COST REPORT STRADDLES JULY 1, 2011 THEN SEE INSTRUCTIONS.		7.01
8	ADJUSTMENT (INCREASE OR DECREASE) TO THE FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS FOR AFFILIATED PROGRAMS IN ACCORDANCE WITH 42 CFR §413.75(b), §413.79(c)(2) AND VOL. 64 FEDERAL REGISTER, MAY 12, 1998, PAGE 26340 AND VOL. 67 FEDERAL REGISTER, PAGE 50069, AUGUST 1, 2002.		8
8.01	THE AMOUNT OF INCREASE IF THE HOSPITAL WAS AWARDED FTE CAP SLOTS UNDER SECTION 5503 OF THE ACA. IF THE COST REPORT STRADDLES JULY 1, 2011, SEE INSTRUCTIONS.		8.01
8.02	THE AMOUNT OF INCREASE IF THE HOSPITAL WAS AWARDED FTE CAP SLOTS FROM A CLOSED TEACHING HOSPITAL UNDER SECTION 5506 OF ACA. (SEE INSTRUCTIONS)		8.02
9	SUM OF LINES 5 PLUS 6 MINUS LINES (7 AND 7.01) PLUS/MINUS LINES (8, 8.01 AND 8.02) (SEE INSTRUCTIONS)		9
10	FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS IN THE CURRENT YEAR FROM YOUR RECORDS		10
11	FTE COUNT FOR RESIDENTS IN DENTAL AND AND PODIATRIC PROGRAMS		11
12	CURRENT YEAR ALLOWABLE FTE (SEE INSTRUCTIONS)		12
13	TOTAL ALLOWABLE FTE COUNT FOR THE PRIOR YEAR		13
14	TOTAL ALLOWABLE FTE COUNT FOR THE PENULTIMATE YEAR IF THAT YEAR ENDED ON OR AFTER SEPTEMBER 30, 1997, OTHERWISE ENTER ZERO		14
15	SUM OF LINES 12 THROUGH 14 DIVIDED BY 3		15
16	ADJUSTMENT FOR RESIDENTS IN INITIAL YEARS OF THE PROGRAM		16
17	ADJUSTMENT FOR RESIDENTS DISPLACED BY PROGRAM OR HOSPITAL CLOSURE		17
18	ADJUSTED ROLLING AVERAGE FTE COUNT		18
19	CURRENT YEAR RESIDENT TO BED RATIO (LINE 18 DIVIDED BY LINE 4)		19
20	PRIOR YEAR RESIDENT TO BED RATIO (SEE INSTRUCTIONS)		20
21	ENTER THE LESSER OF LINES 19 OR 20 (SEE INSTRUCTIONS)		21
22	IME PAYMENT ADJUSTMENT (SEE INSTRUCTIONS)		22
INDIRECT MEDICAL EDUCATION ADJUSTMENT FOR THE ADD-ON			
23	NUMBER OF ADDITIONAL ALLOPATHIC AND OSTEOPATHIC IME FTE RESIDENT CAP SLOTS UNDER 42 SEC. 412.105(f)(1)(iv)(C)		23
24	IME FTE RESIDENT COUNT OVER CAP (SEE INSTRUCTIONS)		24
25	IF THE AMOUNT ON LINE 24 IS GREATER THAN -0-, THEN ENTER THE LOWER OF LINE 23 OR LINE 24 (SEE INSTRUCTIONS)		25
26	RESIDENT TO BED RATIO (DIVIDE LINE 25 BY LINE 4)		26
27	IME PAYMENTS ADJUSTMENT (SEE INSTRUCTIONS)		27
28	IME ADJUSTMENT (SEE INSTRUCTIONS)		28
29	TOTAL IME PAYMENT (SUM OF LINES 22 AND 28)		29
DISPROPORTIONATE SHARE ADJUSTMENT			
30	PERCENTAGE OF SSI RECIPIENT PATIENT DAYS TO MEDICARE PART A PATIENT DAYS (SEE INSTRUCTIONS)	0.0418	30
31	PERCENTAGE OF MEDICAID PATIENT DAYS TO TOTAL DAYS REPORTED ON WORKSHEET S-2, PART I, LINE 24 (SEE INSTRUCTIONS)	0.1794	31
32	SUM OF LINES 30 AND 31	0.2212	32
33	ALLOWABLE DISPROPORTIONATE SHARE PERCENTAGE (SEE INSTRUCTIONS)	0.0746	33
34	DISPROPORTIONATE SHARE ADJUSTMENT (SEE INSTRUCTIONS)	3,167,293	34
ADDITIONAL PAYMENT FOR HIGH PERCENTAGE OF ESRD BENEFICIARY DISCHARGES			
40	TOTAL MEDICARE DISCHARGES ON WORKSHEET S-3, PART I EXCLUDING DISCHARGES FOR MS-DRGs 652, 682, 683, 684 AND 685 (SEE INSTRUCTIONS)		40
41	TOTAL ESRD MEDICARE DISCHARGES EXCLUDING MS-DRGs 652, 682, 683, 684 AND 685 (SEE INSTRUCTIONS)		41
42	DIVIDE LINE 41 BY LINE 40 (IF LESS THAN 10%, YOU DO NOT QUALIFY FOR ADJUSTMENT)		42
43	TOTAL MEDICARE ESRD INPATIENT DAYS EXCLUDING MS-DRGs 652, 682, 683, 684 AND 685 (SEE INSTRUCTIONS)		43
44	RATIO OF AVERAGE LENGTH OF STAY TO ONE WEEK (LINE 43 DIVIDED BY LINE 41 DIVIDED BY 7 DAYS)		44
45	AVERAGE WEEKLY COST FOR DIALYSIS TREATMENTS (SEE INSTRUCTIONS)		45
46	TOTAL ADDITIONAL PAYMENT (LINE 45 TIMES LINE 44 TIMES LINE 41)		46
47	SUBTOTAL (SEE INSTRUCTIONS)	47,844,191	47
48	HOSPITAL SPECIFIC PAYMENTS (TO BE COMPLETED BY SCH AND MDH, SMALL RURAL HOSPITALS ONLY (SEE INSTRUCTIONS)		48
49	TOTAL PAYMENT FOR INPATIENT OPERATING COSTS SCH AND MDH ONLY (SEE INSTRUCTIONS)	47,844,191	49
50	PAYMENT FOR INPATIENT PROGRAM CAPITAL (FROM WKST L, PARTS I, II, AS APPLICABLE)	4,262,186	50
51	EXCEPTION PAYMENT FOR INPATIENT PROGRAM CAPITAL (WKST L, PART III) (SEE INSTRUCTIONS)		51

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
PART A

CHECK [XX] HOSPITAL (14-0030)  
APPLICABLE BOX: [ ] SUB (OTHER)

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

52	DIRECT GRADUATE MEDICAL EDUCATION PAYMENT (FROM WKST E-4, LINE 49) (SEE INSTRUCTIONS)		52
53	NURSING AND ALLIED HEALTH MANAGED CARE PAYMENT		53
54	SPECIAL ADD-ON PAYMENTS FOR NEW TECHNOLOGIES		54
55	NET ORGAN ACQUISITION COST (WKST D-4, PART III, COL. 1, LINE 69)		55
56	COST OF TEACHING PHYSICIANS (WKST D-5, PART II, COL. 3, LINE 20)		56
57	ROUTINE SERVICE OTHER PASS THROUGH COSTS		57
58	ANCILLARY SERVICE OTHER PASS THROUGH COSTS (WKST D, PART IV, COL. 11, LINE 200)		58
59	TOTAL (SUM OF AMOUNTS ON LINES 49 THROUGH 58)	52,106,377	59
60	PRIMARY PAYER PAYMENTS	10,422	60
61	TOTAL AMOUNT PAYABLE FOR PROGRAM BENEFICIARIES (LINE 59 MINUS LINE 60)	52,095,955	61
62	DEDUCTIBLES BILLED TO PROGRAM BENEFICIARIES	3,998,804	62
63	COINSURANCE BILLED TO PROGRAM BENEFICIARIES	177,237	63
64	ALLOWABLE BAD DEBTS (SEE INSTRUCTIONS)	599,547	64
65	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	419,683	65
66	ALLOWABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)	369,745	66
67	SUBTOTAL (LINE 61 PLUS LINE 65 MINUS LINES 62 AND 63)	48,339,597	67
68	CREDITS RECEIVED FROM MANUFACTURERS FOR REPLACED DEVICES APPLICABLE TO MS-DRG (SEE INSTRUCTIONS)		68
69	OUTLIER PAYMENTS RECONCILIATION		69
70	OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)		70
71	AMOUNT DUE PROVIDER (LINE 67 MINUS LINE 68 PLUS/MINUS LINES 69 AND 70)	48,339,597	71
72	INTERIM PAYMENTS	49,451,967	72
73	TENTATIVE SETTLEMENT (FOR CONTRACTOR USE ONLY)		73
74	BALANCE DUE PROVIDER/PROGRAM (LINE 71 MINUS THE SUM OF LINES 72 AND 73)	-1,112,370	74
75	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-II, SECTION 115.2		75
TO BE COMPLETED BY CONTRACTOR			
90	OPERATING OUTLIER AMOUNT FROM WORKSHEET E, PART A, LINE 2		90
91	CAPITAL OUTLIER FROM WORKSHEET L, PART I, LINE 2		91
92	OPERATING OUTLIER RECONCILIATION ADJUSTMENT AMOUNT (SEE INSTRUCTIONS)		92
93	CAPITAL OUTLIER RECONCILIATION ADJUSTMENT AMOUNT (SEE INSTRUCTIONS)		93
94	THE RATE USED TO CALCULATE THE TIME VALUE OF MONEY (SEE INSTRUCTIONS)		94
95	TIME VALUE OF MONEY FOR OPERATING EXPENSES (SEE INSTRUCTIONS)		95
96	TIME VALUE OF MONEY FOR CAPITAL RELATED EXPENSES (SEE INSTRUCTIONS)		96



PROVIDER CCN: 14-0030 SHERMAN HOSPITAL  
 PERIOD FROM 05/01/2010 TO 04/30/2011

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2011.10  
 11/28/2011 14:19

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

WORKSHEET E-1  
 PART I

CHECK [XX] HOSPITAL (14-0030) [ ] SUB (OTHER)  
 APPLICABLE [ ] IPF [ ] SNF  
 BOX: [ ] IRF [ ] SWING BED SNF

INPATIENT  
 PART A PART B

DESCRIPTION	MM/DD/YYYY 1	AMOUNT 2	MM/DD/YYYY 3	AMOUNT 4	
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		49,156,928		13,865,775	1
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS, EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE 'NONE' OR ENTER A ZERO.		NONE		NONE	2
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM ADJUSTMENT AMOUNT BASED ON SUBSEQUENT REVISION OF THE INTERIM RATE FOR THE COST REPORTING PERIOD. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	.01 10/29/2010	295,039	10/29/2010	64,981	3.01
	.02				3.02
	.03				3.03
	.04				3.04
	.05				3.05
	.06				3.06
	.07				3.07
	.08				3.08
	.09				3.09
	.50	NONE		NONE	3.50
	.51				3.51
	.52				3.52
	.53				3.53
	.54				3.54
	.55				3.55
	.56				3.56
	.57				3.57
	.58				3.58
	.59				3.59
	.99				3.99
SUBTOTAL (SUM OF LINES 3.01-3.49 MINUS SUM OF LINES 3.50-3.98)		295,039		64,981	
4 TOTAL INTERIM PAYMENTS (SUM OF LINES 1, 2 AND 3.99) (TRANSFER TO WKST E OR E-3, LINE AND COLUMN AS APPROPRIATE)		49,451,967		13,930,756	4

TO BE COMPLETED BY CONTRACTOR

5 LIST SEPARATELY EACH TENTATIVE SETTLEMENT PAYMENT AFTER DESK REVIEW. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	PROGRAM .01				5.01
	TO .02				5.02
	PROVIDER .03				5.03
	.04				5.04
	.05				5.05
	.06				5.06
	.07				5.07
	.08				5.08
	.09				5.09
	PROVIDER .50				5.50
	TO .51				5.51
	PROGRAM .52				5.52
	.53				5.53
	.54				5.54
	.55				5.55
	.56				5.56
	.57				5.57
	.58				5.58
	.59				5.59
	.99				5.99
SUBTOTAL (SUM OF LINES 5.01-5.49 MINUS SUM OF LINES 5.50-5.98)					
6 DETERMINE NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON THE COST REPORT	PROGRAM .01				6.01
	TO .01				
	PROVIDER .02				6.02
	TO .02				
	PROGRAM .02				
7 TOTAL MEDICARE PROGRAM LIABILITY (SEE INSTR.)					7

8 NAME OF CONTRACTOR: \_\_\_\_\_ CONTRACTOR NUMBER: \_\_\_\_\_ DATE: \_\_\_\_\_

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL  
PERIOD FROM 05/01/2010 TO 04/30/2011

KPMG LLP COMPU-MAX MICRO SYSTEM  
IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2011.10  
11/28/2011 14:19

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR HIT

WORKSHEET E-1  
PART II

CHECK [XX] HOSPITAL (14-0030) [ ] CAH  
APPLICABLE BOX

HEALTH INFORMATION TECHNOLOGY DATA COLLECTION AND CALCULATION			
1	TOTAL HOSPITAL DISCHARGES AS DEFINED IN AARA §4102 FROM WKST S-3, PART I, COLUMN 15, LINE 14	14,577	1
2	MEDICARE DAYS FROM WKST S-3, PART I, COLUMN 6, SUM OF LINES 1, 8-12	25,675	2
3	MEDICARE HMO DAYS FROM WKST S-3, PART I, COLUMN 6, LINE 2	1,147	3
4	TOTAL INPATIENT DAYS FROM S-3, PART I, COLUMN 8, SUM OF LINES 1, 8-12	55,193	4
5	TOTAL HOSPITAL CHARGES FROM WKST C, PART I, COLUMN 8, LINE 200	916,395,379	5
6	TOTAL HOSPITAL CHARITY CARE CHARGES FROM WKST S-10, COLUMN 3, LINE 20	10,369,740	6
7	CAH ONLY - THE REASONABLE COST INCURRED FOR THE PURCHASE OF CERTIFIED HIT TECHNOLOGY FROM WORKSHEET S-2, PART I, LINE 168		7
8	CALCULATION OF THE HIT INCENTIVE PAYMENT (SEE INSTRUCTIONS)	2,303,127	8
INPATIENT HOSPITAL SERVICES UNDER PPS & CAH			
30	INITIAL/INTERIM HIT PAYMENT(S)		30
31	OTHER ADJUSTMENTS (SPECIFY)		31
32	BALANCE DUE PROVIDER (LINE 8 MINUS LINE 30 ± LINE 31)	2,303,127	32

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3  
 PART VII

CHECK [ ] TITLE V [XX] HOSPITAL (14-0030) [ ] SNF [ ] PPS  
 APPLICABLE [XX] TITLE XIX [ ] IPF [ ] NF [ ] TEFRA  
 BOXES: [ ] IRF [ ] ICF/MR [XX] OTHER  
 [ ] SUB (OTHER)

PART VII - CALCULATION OF REIMBURSEMENT SETTLEMENT - ALL OTHER HEALTH SERVICES FOR TITLES V OR TITLE XIX SERVICES

COMPUTATION OF NET COST OF COVERED SERVICES		
1	INPATIENT HOSPITAL SNF/NF SERVICES	9,740,407 1
2	MEDICAL AND OTHER SERVICES	2
3	ORGAN ACQUISITION (CERTIFIED TRANSPLANT CENTERS ONLY)	3
4	SUBTOTAL (SUM OF LINES 1, 2 AND 3)	9,740,407 4
5	INPATIENT PRIMARY PAYER PAYMENTS	5
6	OUTPATIENT PRIMARY PAYER PAYMENTS	6
7	SUBTOTAL (LINE 4 LESS SUM OF LINES 5 AND 6)	9,740,407 7
COMPUTATION OF LESSER OF COST OR CHARGES		
REASONABLE CHARGES		
8	ROUTINE SERVICE CHARGES	8
9	ANCILLARY SERVICE CHARGES	9
10	ORGAN ACQUISITION CHARGES, NET OF REVENUE	10
11	INCENTIVE FROM TARGET AMOUNT COMPUTATION	11
12	TOTAL REASONABLE CHARGES (SUM OF LINES 8-11)	12
CUSTOMARY CHARGES		
13	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	13
14	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(e)	14
15	RATIO OF LINE 13 TO LINE 14 (NOT TO EXCEED 1.000000)	1.000000 15
16	TOTAL CUSTOMARY CHARGES (SEE INSTRUCTIONS)	16
17	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST (COMPLETE ONLY IF LINE 16 EXCEEDS LINE 7 (SEE INSTRUCTIONS))	17
18	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES (COMPLETE ONLY IF LINE 7 EXCEEDS LINE 16 (SEE INSTRUCTIONS))	9,740,407 18
19	INTERNS AND RESIDENTS (SEE INSTRUCTIONS)	19
20	COST OF TEACHING PHYSICIANS (SEE INSTRUCTIONS)	20
21	COST OF COVERED SERVICES (LINE 7)	9,740,407 21
PROSPECTIVE PAYMENT AMOUNT		
22	OTHER THAN OUTLIER PAYMENTS	22
23	OUTLIER PAYMENTS	23
24	PROGRAM CAPITAL PAYMENTS	24
25	CAPITAL EXCEPTION PAYMENTS (SEE INSTRUCTIONS)	25
26	ROUTINE AND ANCILLARY SERVICE OTHER PASS THROUGH COSTS	26
27	SUBTOTAL (SUM OF LINES 22-26)	27
28	CUSTOMARY CHARGES (TITLE XIX PPS COVERED SERVICES ONLY)	28
29	TITLE V OR XIX PPS, LESSER OF LINES 27 OR 28, NON-PPS ENTER AMOUNT FROM LINE 27	29
COMPUTATION OF REIMBURSEMENT SETTLEMENT		
30	EXCESS OF REASONABLE COST (FROM LINE 18)	9,740,407 30
31	SUBTOTAL (SUM OF LINES 19-21 MINUS 29)	9,740,407 31
32	DEDUCTIBLES	32
33	COINSURANCE	33
34	ALLOWABLE BAD DEBTS (SEE INSTRUCTIONS)	34
35	UTILIZATION REVIEW	35
36	SUBTOTAL (SUM OF LINES 31, 34 AND 35 MINUS THE SUM OF LINES 32 AND 33)	9,740,407 36
37	OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)	37
38	SUBTOTAL (LINE 36 ± LINE 37)	9,740,407 38
39	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS (FROM WKST E-4)	39
40	TOTAL AMOUNT PAYABLE TO THE PROVIDER (SUM OF LINES 38 AND 39)	9,740,407 40
41	INTERIM PAYMENTS	41
42	BALANCE DUE PROVIDER/PROGRAM (LINE 40 MINUS 41)	9,740,407 42
43	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-2, SECTION 115.2	43

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

WORKSHEET E-4

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

1	COMPUTATION OF TOTAL DIRECT GME AMOUNT				
1	UNWEIGHTED RESIDENT FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS FOR COST REPORTING PERIODS ENDING ON OR BEFORE DECEMBER 31, 1996				1
2	UNWEIGHTED FTE RESIDENT CAP ADD-ON FOR NEW PROGRAMS PER 42 CFR 413.79(e)(1) (SEE INSTRUCTIONS)				2
3	AMOUNT OF REDUCTION TO DIRECT GME CAP UNDER SECTION 422 OF MMA				3
3.01	DIRECT GME CAP REDUCTION AMOUNT UNDER ACA §5503 IN ACCORDANCE WITH CFR §413.79(m). (SEE INSTRUCTIONS FOR COST REPORTING PERIODS STRADDLING 7/1/2011)				3.01
4	ADJUSTMENT (PLUS OR MINUS) TO THE FTE CAP FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS DUE TO A MEDICARE GME AFFILIATION AGREEMENT (42 CFR §413.75(b) AND §413.79(f))				4
4.01	ACA SECTION 5503 INCREASE TO THE DIRECT GME FTE CAP (SEE INSTRUCTIONS FOR COST REPORTING PERIODS STRADDLING 7/1/2011)				4.01
4.02	ACA SECTION 5506 NUMBER OF ADDITIONAL DIRECT GME FTE CAP SLOTS (SEE INSTRUCTIONS FOR COST REPORTING PERIODS STRADDLING 7/1/2011)				4.02
5	FTE ADJUSTMENT CAP (LINE 1 PLUS LINE 2 MINUS LINE 3 AND 3.01 PLUS OR MINUS LINE 4 PLUS LINE 4.01 PLUS LINE 4.02 PLUS APPLICABLE SUBSCRIPTS)				5
6	UNWEIGHTED RESIDENT FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS FOR THE CURRENT YEAR FROM YOUR RECORDS (SEE INSTRUCTIONS)				6
7	ENTER THE LESSER OF LINE 5 OR LINE 6				7
		PRIMARY CARE	OTHER	TOTAL	
		1	2	3	
8	WEIGHTED FTE COUNT FOR PHYSICIANS IN AN ALLOPATHIC AND OSTEOPATHIC PROGRAM FOR THE CURRENT YEAR				8
9	IF LINE 6 IS LESS THAN LINE 5 ENTER THE AMOUNT FROM LINE 8, OTHERWISE MULTIPLY LINE 8 TIMES THE RESULT OF LINE 5 DIVIDED BY THE AMOUNT ON LINE 6				9
10	WEIGHTED DENTAL AND PODIATRIC RESIDENT FTE COUNT FOR THE CURRENT YEAR				10
11	TOTAL WEIGHTED FTE COUNT				11
12	TOTAL WEIGHTED RESIDENT FTE COUNT FOR THE PRIOR COST REPORTING YEAR (SEE INSTRUCTIONS)				12
13	TOTAL WEIGHTED RESIDENT FTE COUNT FOR THE PENULTIMATE COST REPORTING YEAR (SEE INSTRUCTIONS)				13
14	ROLLING AVERAGE FTE COUNT (SUM OF LINES 11-13 DIVIDED BY 3)				14
15	ADJUSTMENT FOR RESIDENTS IN INITIAL YEARS OF NEW PROGRAMS				15
16	ADJUSTMENT FOR RESIDENTS DISPLACED BY PROGRAM OR HOSPITAL CLOSURE				16
17	ADJUSTED ROLLING AVERAGE FTE COUNT				17
18	PER RESIDENT AMOUNT				18
19	APPROVED AMOUNT FOR RESIDENT COSTS				19
20	ADDITIONAL UNWEIGHTED ALLOPATHIC AND OSTEOPATHIC DIRECT GME FTE RESIDENT CAP SLOTS RECEIVED UNDER 42 SEC. 413.79(c)(4)				20
21	GME FTE WEIGHTED RESIDENT COUNT OVER CAP (SEE INSTRUCTIONS)				21
22	ALLOWABLE ADDITIONAL DIRECT GME FTE RESIDENT COUNT (SEE INSTRUCTIONS)				22
23	ENTER THE LOCALITY ADJUSTMENT NATIONAL AVERAGE PER RESIDENT AMOUNT (SEE INSTRUCTIONS)				23
24	MULTIPLY LINE 22 TIMES LINE 23				24
25	TOTAL DIRECT GME AMOUNT (SUM OF LINES 19 AND 24)				25
	COMPUTATION OF PROGRAM PATIENT LOAD	INPATIENT	MANAGED		
		PART A	CARE		
26	INPATIENT DAYS	25,675	1,147		26
27	TOTAL INPATIENT DAYS	55,193			27
28	RATIO OF INPATIENT DAYS TO TOTAL INPATIENT DAYS				28
29	PROGRAM DIRECT GME AMOUNT				29
30	REDUCTION FOR NURSING/ALLIED HEALTH				30
	DIRECT MEDICAL EDUCATION COSTS FOR ESRD COMPOSITE RATE - TITLE XVIII ONLY (NURSING SCHOOL AND PARAMEDICAL EDUCATION COSTS)				
31	NET PROGRAM DIRECT GME AMOUNT				31
32	RENAL DIALYSIS DIRECT MEDICAL EDUCATION COSTS (FROM WKST B, PART I, SUM OF COLS. 20 AND 23, LINES 74 AND 94)				32
33	RENAL DIALYSIS AND HOME DIALYSIS TOTAL CHARGES (WKST C, PART I, COL. 8, SUM OF LINES 74 AND 94)			2,796,042	33
34	RATIO OF DIRECT MEDICAL EDUCATION COSTS TO TOTAL CHARGES (LINE 32 ÷ LINE 33)				34
35	MEDICARE OUTPATIENT ESRD CHARGES (SEE INSTRUCTIONS)				35
36	MEDICARE OUTPATIENT ESRD DIRECT MEDICAL EDUCATION COSTS (LINE 34 x LINE 35)				36
	APPORTIONMENT OF MEDICARE REASONABLE COST OF GME				
	PART A REASONABLE COST				
37	REASONABLE COST (SEE INSTRUCTIONS)			63,658,397	37
38	ORGAN ACQUISITION COSTS (WKST D-4, PART III, COL. 1, LINE 69)				38
39	COST OF TEACHING PHYSICIANS (WKST D-5, PART II, COL. 3, LINE 20)				39
40	PRIMARY PAYER PAYMENTS (SEE INSTRUCTIONS)				40
41	TOTAL PART A REASONABLE COST (SUM OF LINES 37-39 MINUS LINE 40)				41
	PART B REASONABLE COST				
42	REASONABLE COST (SEE INSTRUCTIONS)				42
43	PRIMARY PAYER PAYMENTS (SEE INSTRUCTIONS)				43
44	TOTAL PART B REASONABLE COST (LINE 42 MINUS LINE 43)				44
45	TOTAL REASONABLE COST (SUM OF LINES 41 AND 44)				45
46	RATIO OF PART A REASONABLE COST TO TOTAL REASONABLE COST (LINE 41 ÷ LINE 45)				46
47	RATIO OF PART B REASONABLE COST TO TOTAL REASONABLE COST (LINE 44 ÷ LINE 45)				47
	ALLOCATION OF MEDICARE DIRECT GME COSTS BETWEEN PART A AND PART B				
48	TOTAL PROGRAM GME PAYMENT (LINE 31)				48
49	PART A MEDICARE GME PAYMENT (LINE 46 x LINE 48) (TITLE XVIII ONLY) (SEE INSTRUCTIONS)				49
50	PART B MEDICARE GME PAYMENT (LINE 47 x LINE 48) (TITLE XVIII ONLY) (SEE INSTRUCTIONS)				50

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

WORKSHEET E-4

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

COMPUTATION OF TOTAL DIRECT GME AMOUNT				
1	UNWEIGHTED RESIDENT FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS FOR COST REPORTING PERIODS ENDING ON OR BEFORE DECEMBER 31, 1996		1	
2	UNWEIGHTED FTE RESIDENT CAP ADD-ON FOR NEW PROGRAMS PER 42 CFR 413.79(e)(1) (SEE INSTRUCTIONS)		2	
3	AMOUNT OF REDUCTION TO DIRECT GME CAP UNDER SECTION 422 OF MMA		3	
3.01	DIRECT GME CAP REDUCTION AMOUNT UNDER ACA §5503 IN ACCORDANCE WITH CFR §413.79(m). (SEE INSTRUCTIONS FOR COST REPORTING PERIODS STRADDLING 7/1/2011)		3.01	
4	ADJUSTMENT (PLUS OR MINUS) TO THE FTE CAP FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS DUE TO A MEDICARE GME AFFILIATION AGREEMENT (42 CFR §413.75(b) AND §413.79(f))		4	
4.01	ACA SECTION 5503 INCREASE TO THE DIRECT GME FTE CAP (SEE INSTRUCTIONS FOR COST REPORTING PERIODS STRADDLING 7/1/2011)		4.01	
4.02	ACA SECTION 5506 NUMBER OF ADDITIONAL DIRECT GME FTE CAP SLOTS (SEE INSTRUCTIONS FOR COST REPORTING PERIODS STRADDLING 7/1/2011)		4.02	
5	FTE ADJUSTMENT CAP (LINE 1 PLUS LINE 2 MINUS LINE 3 AND 3.01 PLUS OR MINUS LINE 4 PLUS LINE 4.01 PLUS LINE 4.02 PLUS APPLICABLE SUBSCRIPTS)		5	
6	UNWEIGHTED RESIDENT FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS FOR THE CURRENT YEAR FROM YOUR RECORDS (SEE INSTRUCTIONS)		6	
7	ENTER THE LESSER OF LINE 5 OR LINE 6		7	
		PRIMARY CARE 1	OTHER 2	TOTAL 3
8	WEIGHTED FTE COUNT FOR PHYSICIANS IN AN ALLOPATHIC AND OSTEOPATHIC PROGRAM FOR THE CURRENT YEAR			8
9	IF LINE 6 IS LESS THAN LINE 5 ENTER THE AMOUNT FROM LINE 8, OTHERWISE MULTIPLY LINE 8 TIMES THE RESULT OF LINE 5 DIVIDED BY THE AMOUNT ON LINE 6			9
10	WEIGHTED DENTAL AND PODIATRIC RESIDENT FTE COUNT FOR THE CURRENT YEAR			10
11	TOTAL WEIGHTED FTE COUNT			11
12	TOTAL WEIGHTED RESIDENT FTE COUNT FOR THE PRIOR COST REPORTING YEAR (SEE INSTRUCTIONS)			12
13	TOTAL WEIGHTED RESIDENT FTE COUNT FOR THE PENULTIMATE COST REPORTING YEAR (SEE INSTRUCTIONS)			13
14	ROLLING AVERAGE FTE COUNT (SUM OF LINES 11-13 DIVIDED BY 3)			14
15	ADJUSTMENT FOR RESIDENTS IN INITIAL YEARS OF NEW PROGRAMS			15
16	ADJUSTMENT FOR RESIDENTS DISPLACED BY PROGRAM OR HOSPITAL CLOSURE			16
17	ADJUSTED ROLLING AVERAGE FTE COUNT			17
18	PER RESIDENT AMOUNT			18
19	APPROVED AMOUNT FOR RESIDENT COSTS			19
20	ADDITIONAL UNWEIGHTED ALLOPATHIC AND OSTEOPATHIC DIRECT GME FTE RESIDENT CAP SLOTS RECEIVED UNDER 42 SEC. 413.79(c)(4)			20
21	GME FTE WEIGHTED RESIDENT COUNT OVER CAP (SEE INSTRUCTIONS)			21
22	ALLOWABLE ADDITIONAL DIRECT GME FTE RESIDENT COUNT (SEE INSTRUCTIONS)			22
23	ENTER THE LOCALITY ADJUSTMENT NATIONAL AVERAGE PER RESIDENT AMOUNT (SEE INSTRUCTIONS)			23
24	MULTIPLY LINE 22 TIMES LINE 23			24
25	TOTAL DIRECT GME AMOUNT (SUM OF LINES 19 AND 24)			25
COMPUTATION OF PROGRAM PATIENT LOAD				
		INPATIENT PART A	MANAGED CARE	
26	INPATIENT DAYS	8,017		26
27	TOTAL INPATIENT DAYS	55,193		27
28	RATIO OF INPATIENT DAYS TO TOTAL INPATIENT DAYS			28
29	PROGRAM DIRECT GME AMOUNT			29
30	REDUCTION FOR NURSING/ALLIED HEALTH			30
DIRECT MEDICAL EDUCATION COSTS FOR ESRD COMPOSITE RATE - TITLE XVIII ONLY (NURSING SCHOOL AND PARAMEDICAL EDUCATION COSTS)				
31	NET PROGRAM DIRECT GME AMOUNT			31
32	RENAL DIALYSIS DIRECT MEDICAL EDUCATION COSTS (FROM WKST B, PART I, SUM OF COLS. 20 AND 23, LINES 74 AND 94)			32
33	RENAL DIALYSIS AND HOME DIALYSIS TOTAL CHARGES (WKST C, PART I, COL. 8, SUM OF LINES 74 AND 94)			33
34	RATIO OF DIRECT MEDICAL EDUCATION COSTS TO TOTAL CHARGES (LINE 32 ÷ LINE 33)			34
35	MEDICARE OUTPATIENT ESRD CHARGES (SEE INSTRUCTIONS)			35
36	MEDICARE OUTPATIENT ESRD DIRECT MEDICAL EDUCATION COSTS (LINE 34 x LINE 35)			36
APPORTIONMENT OF MEDICARE REASONABLE COST OF GME				
PART A REASONABLE COST				
37	REASONABLE COST (SEE INSTRUCTIONS)			37
38	ORGAN ACQUISITION COSTS (WKST D-4, PART III, COL. 1, LINE 69)			38
39	COST OF TEACHING PHYSICIANS (WKST D-5, PART II, COL. 3, LINE 20)			39
40	PRIMARY PAYER PAYMENTS (SEE INSTRUCTIONS)			40
41	TOTAL PART A REASONABLE COST (SUM OF LINES 37-39 MINUS LINE 40)			41
PART B REASONABLE COST				
42	REASONABLE COST (SEE INSTRUCTIONS)			42
43	PRIMARY PAYER PAYMENTS (SEE INSTRUCTIONS)			43
44	TOTAL PART B REASONABLE COST (LINE 42 MINUS LINE 43)			44
45	TOTAL REASONABLE COST (SUM OF LINES 41 AND 44)			45
46	RATIO OF PART A REASONABLE COST TO TOTAL REASONABLE COST (LINE 41 ÷ LINE 45)			46
47	RATIO OF PART B REASONABLE COST TO TOTAL REASONABLE COST (LINE 44 ÷ LINE 45)			47
ALLOCATION OF MEDICARE DIRECT GME COSTS BETWEEN PART A AND PART B				
48	TOTAL PROGRAM GME PAYMENT (LINE 31)			48
49	PART A MEDICARE GME PAYMENT (LINE 46 x LINE 48) (TITLE XVIII ONLY) (SEE INSTRUCTIONS)			49
50	PART B MEDICARE GME PAYMENT (LINE 47 x LINE 48) (TITLE XVIII ONLY) (SEE INSTRUCTIONS)			50

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	9,791,632			1
2 TEMPORARY INVESTMENTS	9,504,669			2
3 NOTES RECEIVABLE				3
4 ACCOUNTS RECEIVABLE	56,711,438			4
5 OTHER RECEIVABLES				5
6 ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE	-11,596,821			6
7 INVENTORY	4,564,490			7
8 PREPAID EXPENSES	4,664,760			8
9 OTHER CURRENT ASSETS	2,585,105			9
10 DUE FROM OTHER FUNDS	2,251,530			10
11 TOTAL CURRENT ASSETS (SUM OF LINES 1-10)	78,476,803			11
FIXED ASSETS				
12 LAND	15,177,056			12
13 LAND IMPROVEMENTS				13
14 ACCUMULATED DEPRECIATION				14
15 BUILDINGS	424,713,971			15
16 ACCUMULATED DEPRECIATION				16
17 LEASEHOLD IMPROVEMENTS				17
18 ACCUMULATED AMORTIZATION				18
19 FIXED EQUIPMENT				19
20 ACCUMULATED DEPRECIATION				20
21 AUTOMOBILES AND TRUCKS				21
22 ACCUMULATED DEPRECIATION				22
23 MAJOR MOVABLE EQUIPMENT	185,558,914			23
24 ACCUMULATED DEPRECIATION				24
25 MINOR EQUIPMENT DEPRECIABLE				25
26 ACCUMULATED DEPRECIATION				26
27 HIT DESIGNATED ASSETS				27
28 ACCUMULATED DEPRECIATION	-239,705,263			28
29 MINOR EQUIPMENT-NONDEPRECIABLE				29
30 TOTAL FIXED ASSETS (SUM OF LINES 12-29)	385,744,678			30
OTHER ASSETS				
31 INVESTMENTS	6,944,044			31
32 DEPOSITS ON LEASES				32
33 DUE FROM OWNERS/OFFICERS				33
34 OTHER ASSETS	17,288,584			34
35 TOTAL OTHER ASSETS (SUM OF LINES 31-34)	24,232,628			35
36 TOTAL ASSETS (SUM OF LINES 11, 30 AND 35)	488,454,109			36
LIABILITIES AND FUND BALANCES	GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
	1	2	3	4
CURRENT LIABILITIES				
37 ACCOUNTS PAYABLE	14,174,273			37
38 SALARIES, WAGES & FEES PAYABLE	9,935,815			38
39 PAYROLL TAXES PAYABLE				39
40 NOTES & LOANS PAYABLE (SHORT TERM)	3,510,641			40
41 DEFERRED INCOME				41
42 ACCELERATED PAYMENTS				42
43 DUE TO OTHER FUNDS	23,776,280			43
44 OTHER CURRENT LIABILITIES	14,541,123			44
45 TOTAL CURRENT LIABILITIES (SUM OF LINES 37-44)	65,938,132			45
LONG-TERM LIABILITIES				
46 MORTGAGE PAYABLE	260,670,052			46
47 NOTES PAYABLE				47
48 UNSECURED LOANS				48
49 OTHER LONG TERM LIABILITIES	8,886,582			49
50 TOTAL LONG TERM LIABILITIES (SUM OF LINES 46-49)	269,556,634			50
51 TOTAL LIABILITIES (SUM OF LINES 45 AND 50)	335,494,766			51
CAPITAL ACCOUNTS				
52 GENERAL FUND BALANCE	152,959,343			52
53 SPECIFIC PURPOSE FUND BALANCE				53
54 DONOR CREATED-ENDOWMENT FUND BAL-RESTRICTED				54
55 DONOR CREATED-ENDOWMENT FUND BAL-UNRESTRICTED				55
56 GOVERNING BODY CREATED - ENDOWMENT FUND BAL				56
57 PLANT FUND BALANCE - INVESTED IN PLANT				57
58 PLANT FUND BALANCE - RESERVE FOR PLANT IMPROVEMENT, REPLACEMENT AND EXPANSION				58
59 TOTAL FUND BALANCES (SUM OF LINES 52-58)	152,959,343			59
60 TOTAL LIABILITIES AND FUND BALANCES (SUM OF LINES 51 AND 59)	488,454,109			60

STATEMENT OF CHANGES IN FUND BALANCES

WORKSHEET G-1

	GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND	
	1	3	5	7	
	2	4	6	8	
1 FUND BALANCES AT BEGINNING OF PERIOD	169,732,412				1
2 NET INCOME (LOSS) (FROM WKST G-3, G-3, LINE 29)	-2,787,099				2
3 TOTAL (SUM OF LINE 1 AND LINE 2)	166,945,313				3
4 ADDITIONS (CREDIT ADJUSTMENTS)					4
5 NET ASSETS RELEASED					5
6 INC TEMP ASSETS, CONTRIBUTIO	470,285				6
7					7
8					8
9					9
10 TOTAL ADDITIONS (SUM OF LINES 4-9)	470,285				10
11 SUBTOTAL (LINE 3 PLUS LINE 10)	167,415,598				11
12 DEDUCTIONS (DEBIT ADJUSTMENTS)					12
13 EQUITY TRANSFERS	-18,125,000				13
14					14
15					15
16					16
17					17
18 TOTAL DEDUCTIONS (SUM OF LINES 12-17)	-18,125,000				18
19 FUND BALANCE AT END OF PERIOD PER BALANCE SHEET (LINE 11 MINUS LINE 18)	185,540,598				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	145,256,577		145,256,577	2
3 SUBPROVIDER IPF				3
5 SUBPROVIDER IRF				5
6 SWING BED - SNF				6
7 SKILLED NURSING FACILITY				7
8 NURSING FACILITY				8
9 OTHER LONG TERM CARE				9
10 TOTAL GENERAL INPATIENT CARE SERVICES (SUM OF LINES 1-9)	145,256,577		145,256,577	10
11 INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES				11
12 INTENSIVE CARE UNIT	38,779,515		38,779,515	12
13 CORONARY CARE UNIT				13
14 BURN INTENSIVE CARE UNIT				14
15 SURGICAL INTENSIVE CARE UNIT				15
16 OTHER SPECIAL CARE (SPECIFY)				16
16 TOTAL INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES (SUM OF LINES 11-15)	38,779,515		38,779,515	16
17 TOTAL INPATIENT ROUTINE CARE SERVICES (SUM OF LINES 10 AND 16)	184,036,092		184,036,092	17
18 ANCILLARY SERVICES	335,553,390	385,561,492	721,114,882	18
19 OUTPATIENT SERVICES		11,244,405	11,244,405	19
20 RHC				20
21 FQHC				21
22 HOME HEALTH AGENCY				22
23 AMBULANCE				23
25 ASC				25
26 HOSPICE				26
27 OTHER (SPECIFY)				27
28 TOTAL PATIENT REVENUES (SUM OF LINES 17-27) (TRANSFER COL. 3 TO WKST G-3, LINE 1)	519,589,482	396,805,897	916,395,379	28

PART II - OPERATING EXPENSES

	1	2	
29 OPERATING EXPENSES (PER WKST A, COL. 3, LINE 200)		281,051,719	29
30 ADD (SPECIFY)			30
31			31
32			32
33			33
34			34
35			35
36 TOTAL ADDITIONS (SUM OF LINES 30-35)			36
37 DEDUCT (SPECIFY)			37
38			38
39			39
40			40
41			41
42 TOTAL DEDUCTIONS (SUM OF LINES 37-41)			42
43 TOTAL OPERATING EXPENSES (SUM OF LINES 29 AND 36 MINUS LINE 42) (TRANSFER TO WKST G-3, LINE 4)		281,051,719	43

STATEMENT OF REVENUES AND EXPENSES

WORKSHEET G-3

DESCRIPTION			
1	TOTAL PATIENT REVENUES (FROM WKST G-2, PART I, COL. 3, LINE 28)	916,395,379	1
2	LESS - CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENTS' ACCOUNTS	649,600,528	2
3	NET PATIENT REVENUES (LINE 1 MINUS LINE 2)	266,794,851	3
4	LESS - TOTAL OPERATING EXPENSES (FROM WKST G-2, PART II, LINE 43)	281,051,719	4
5	NET INCOME FROM SERVICE TO PATIENTS (LINE 3 MINUS LINE 4)	-14,256,868	5
OTHER INCOME			
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.		6
7	INCOME FROM INVESTMENTS	838,135	7
8	REVENUE FROM TELEPHONE AND TELEGRAPH SERVICE		8
9	REVENUE FROM TELEVISION AND RADIO SERVICE		9
10	PURCHASE DISCOUNTS		10
11	REBATES AND REFUNDS OF EXPENSES		11
12	PARKING LOT RECEIPTS		12
13	REVENUE FROM LAUNDRY AND LINEN SERVICE		13
14	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS		14
15	REVENUE FROM RENTAL OF LIVING QUARTERS		15
16	REVENUE FROM SALE OF MED & SURG SUPP TO OTHER THAN PATIENTS		16
17	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS		17
18	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS		18
19	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)		19
20	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN		20
21	RENTAL OF VENDING MACHINES		21
22	RENTAL OF HOSPITAL SPACE		22
23	GOVERNMENTAL APPROPRIATIONS		23
24	OTHER (OTHER OPERATING INCOME)	4,631,873	24
24.01	OTHER (OTHER NON OPERATING INCOME)	5,999,761	24.01
25	TOTAL OTHER INCOME (SUM OF LINES 6-24)	11,469,769	25
26	TOTAL (LINE 5 PLUS LINE 25)	-2,787,099	26
27			27
28	TOTAL OTHER EXPENSES (SUM OF LINE 27 AND SUBSCRIPTS)		28
29	NET INCOME (OR LOSS) FOR THE PERIOD (LINE 26 MINUS LINE 28)	-2,787,099	29

ANALYSIS OF RENAL DIALYSIS DEPARTMENT COSTS

COMPONENT NO: 14-3509

WORKSHEET I-1

CHECK APPLICABLE BOX:             [ XX ] RENAL DIALYSIS DEPARTMENT             [ ] HOME PROGRAM DIALYSIS

	TOTAL COSTS	BASIS	STATISTICS	FTES PER 2080 HOURS	
	1	2	3	4	
1 REGISTERED NURSES	115,552	HOURS OF SERVICE	5,568.00	2.68	1
2 LICENSED PRACTICAL NURSES		HOURS OF SERVICE			2
3 NURSES AIDES		HOURS OF SERVICE			3
4 TECHNICIANS	63,777	HOURS OF SERVICE	3,368.00	1.62	4
5 SOCIAL WORKERS		HOURS OF SERVICE			5
6 DIETICIANS	4,032	HOURS OF SERVICE	148.00	0.07	6
7 PHYSICIANS		ACCUMULATED COST			7
8 NON-PATIENT CARE SALARY	8,137	ACCUMULATED COST			8
9 SUBTOTAL (SUM OF LINES 1-8)	191,498				9
10 EMPLOYEE BENEFITS		SALARY			10
11 CAPITAL RELATED COSTS-BLDGS. & FIXTURES		SQUARE FEET			11
12 CAPITAL RELATED COSTS-MOVABLE EQUIPMENT	3,460	PERCENTAGE OF TIME			12
13 MACHINES COSTS & REPAIRS	31,781	PERCENTAGE OF TIME			13
14 SUPPLIES	82,525	REQUISITIONS			14
15 DRUGS	196,151	REQUISITIONS			15
16 OTHER	495,310	ACCUMULATED COST			16
17 SUBTOTAL (SUM OF LINES 9-16)	1,000,725				17
18 CAPITAL RELATED COSTS-BLDGS. & FIXTURES	13,104	SQUARE FEET			18
19 CAPITAL RELATED COSTS-MOVABLE EQUIPMENT	26,927	PERCENTAGE OF TIME			19
20 EMPLOYEE BENEFITS	40,761	SALARY			20
21 ADMINISTRATIVE AND GENERAL	204,982	ACCUMULATED COST			21
22 MAINT./REPAIRS-OPERATION-HOUSEKEEPING	301,100	SQUARE FEET			22
23 MEDICAL EDUCATION PROGRAM COSTS					23
24 CENTRAL SERVICES & SUPPLIES	34,662	REQUISITIONS			24
25 PHARMACY	-17,951	REQUISITIONS			25
26 OTHER ALLOCATED COSTS	17,075	ACCUMULATED COST			26
27 SUBTOTAL (SUM OF LINES 17-26)	1,621,385				27
28 LABORATORY		CHARGES			28
29 RESPIRATORY THERAPY		CHARGES			29
30 WOUND CARE CENTER		CHARGES			30
30.01 DIABETES CENTER		CHARGES			30.01
30.02 CLINICAL NUTRITION		CHARGES			30.02
30.97 CARDIAC REHABILITATION		CHARGES			30.97
30.98 HYPERBARIC OXYGEN THERAPY		CHARGES			30.98
30.99 LITHOTRIPSY		CHARGES			30.99
31 TOTAL COSTS (SUM OF LINES 27-30)	1,621,385				31

ALLOCATION OF RENAL DEPARTMENT COSTS TO TREATMENT MODILITIES

COMPONENT NO: 14-3509

WORKSHEET I-2

CHECK APPLICABLE BOX:

RENAL DIALYSIS DEPARTMENT

HOME PROGRAM DIALYSIS

	CAPITAL AND RELATED COSTS		DIRECT RNS	PATIENT CARE	SALARY OTHER	EMPLOYEE BENEFITS	DRUGS	
	BUILDING	EQUIPMENT						
	1	2	3	4	5	6		
1 TOTAL RENAL DEPT COSTS	314,204	62,168	115,552	67,809	40,761	178,200	1	
2 MAINTENANCE								
3 HEMODIALYSIS	187,110	37,021	33,080	40,315	22,697	106,094	2	
4 INTERMITTENT PERITONEAL TRAINING							3	
5 HEMODIALYSIS							4	
6 INTERMITTENT PERITONEAL							5	
7 CAPD							6	
8 CCPD							7	
9 HOME								
10 HEMODIALYSIS							8	
11 INTERMITTENT PERITONEAL							9	
12 CAPD							10	
13 CCPD							11	
14 OTHER BILLABLE SERVICES								
15 INPATIENT DIALYSIS	127,094	25,147	82,472	27,494	18,064	72,106	12	
16 METHOD II HOME PATIENT							13	
17 EPO (INCL IN RENAL DEPT)						19,338	14	
18 ARANESP (INCL IN RENAL DEPT)							15	
19 OTHER							16	
TOTAL (SUM OF LINES 2-16)	314,204	62,168	115,552	67,809	40,761	178,200	17	
MEDICAL EDUC PGM COSTS							18	
TOTAL RENAL COSTS (LINES 17+18)							19	

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL  
 PERIOD FROM 05/01/2010 TO 04/30/2011

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ALLOCATION OF RENAL DEPARTMENT COSTS TO TREATMENT MODILITIES

COMPONENT NO: 14-3509

WORKSHEET I-2  
 (CONTINUED)

CHECK APPLICABLE BOX:

RENAL DIALYSIS DEPARTMENT

HOME PROGRAM DIALYSIS

	MEDICAL SUPPLIES 7	ROUTINE ANCILLARY SERVICES 8	SUBTOTAL (SUM OF COLS.1-8) 9	OVERHEAD 10	TOTAL (COL.9 + COL.10) 11	
1 TOTAL RENAL DEPT COSTS MAINTENANCE	117,187		895,881	725,504	1,621,385	1
2 HEMODIALYSIS	15,857		442,174	358,082	800,256	2
3 INTERMITTENT PERITONEAL TRAINING						3
4 HEMODIALYSIS						4
5 INTERMITTENT PERITONEAL						5
6 CAPD						6
7 CCPD						7
HOME						
8 HEMODIALYSIS						8
9 INTERMITTENT PERITONEAL						9
10 CAPD						10
11 CCPD						11
OTHER BILLABLE SERVICES						
12 INPATIENT DIALYSIS	101,330		453,707	367,422	821,129	12
13 METHOD II HOME PATIENT						13
14 EPO (INCL IN RENAL DEPT)						14
15 ARANESP (INCL IN RENAL DEPT)						15
16 OTHER						16
17 TOTAL (SUM OF LINES 2-16)	117,187		895,881	725,504	1,621,385	17
18 MEDICAL EDUC PGM COSTS						18
19 TOTAL RENAL COSTS (LINES 17+18)					1,621,385	19

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL  
 PERIOD FROM 05/01/2010 TO 04/30/2011

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DIRECT AND INDIRECT RENAL DIALYSIS COST ALLOCATION -  
 STATISTICAL BASIS

COMPONENT NO: 14-3509

WORKSHEET I-3

CHECK APPLICABLE BOX:                     RENAL DIALYSIS DEPARTMENT                     HOME PROGRAM DIALYSIS

		CAPITAL AND RELATED COSTS		DIRECT PATIENT CARE	SALARY	EMPLOYEE	
		BUILDING	EQUIPMENT	RNs	OTHER	BENEFITS	
		(SQUARE	(% OF	(HOURS)	(HOURS)	(SALARY)	
		FEET)	TIME)				
		1	2	3	4	5	
1	TOTAL RENAL DEPT COSTS	314,204	62,168	115,552	67,809	40,761	1
	MAINTENANCE						
2	HEMODIALYSIS	4,636	4,636.00	1,594.00	261.00	5,291	2
3	INTERMITTENT PERITONEAL						3
	TRAINING						
4	HEMODIALYSIS						4
5	INTERMITTENT PERITONEAL						5
6	CAPD						6
7	CCPD						7
	HOME						
8	HEMODIALYSIS						8
9	INTERMITTENT PERITONEAL						9
10	CAPD						10
11	CCPD						11
	OTHER BILLABLE SERVICES						
12	INPT DIAL TRIMNTS 1,266	3,149	3,149.00	3,974.00	178.00	4,211	
13	METHOD II HOME PATIENT						13
14	EPO						14
15	ARANESP						15
16	OTHER						16
17	TOTAL STATISTICAL BASIS	7,785	7,785.00	5,568.00	439.00	9,502	17
18	UNIT COST MULTIPLIER	40.360180	7.985613	20.752874	154.462415	4.289728	18
	(LINE 1 ÷ LINE 17)						

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 PERIOD FROM 05/01/2010 TO 04/30/2011

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-10 (08/2011)

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DIRECT AND INDIRECT RENAL DIALYSIS COST ALLOCATION -  
 STATISTICAL BASIS

COMPONENT NO: 14-3509

WORKSHEET I-3  
 (CONTINUED)

CHECK APPLICABLE BOX:                     RENAL DIALYSIS DEPARTMENT                     HOME PROGRAM DIALYSIS

	DRUGS (REQUIST.) 6	MEDICAL SUPPLIES (REQUIST.) 7	ROUTINE ANCILLARY SERVICES (CHARGES) 8	SUBTOTAL 9	OVERHEAD (ACCUM. COST) 10	
1 TOTAL RENAL DEPT COSTS MAINTENANCE	178,200	117,187		895,881	725,504	1
2 HEMODIALYSIS	1,645	4,876				2
3 INTERMITTENT PERITONEAL TRAINING						3
4 HEMODIALYSIS						4
5 INTERMITTENT PERITONEAL						5
6 CAPD						6
7 CCPD						7
8 HOME HEMODIALYSIS						8
9 INTERMITTENT PERITONEAL						9
10 CAPD						10
11 CCPD						11
12 OTHER BILLABLE SERVICES INPT DIAL TRMNTS 1,266	1,118	31,159				13
13 METHOD II HOME PATIENT						14
14 EPO						15
15 ARANESP						16
16 OTHER						17
17 TOTAL STATISTICAL BASIS	2,763	36,035			895,881	18
18 UNIT COST MULTIPLIER (LINE 1 ÷ LINE 17)	64.495114	3.252033			0.809822	

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COMPUTATION OF AVERAGE COST PER TREATMENT FOR OUTPATIENT RENAL DIALYSIS COMPONENT NO: 14-3509 WORKSHEET I-4

CHECK APPLICABLE BOX:  [ XX ] RENAL DIALYSIS DEPARTMENT  [ ] HOME PROGRAM DIALYSIS

	NUMBER OF TOTAL TREATMENTS 1	TOTAL COST (FROM WKST I-2, COL. 11) 2	AVG COST OF PROGRAM TREATMENTS (COL. 2 ÷ COL. 1) 3	NUMBER OF PROGRAM TREATMENTS 4	TOTAL PROGRAM EXPENSES (COL. 4 x COL. 3) 5	TOTAL PROGRAM PAYMENT 6	AVERAGE PAYMENT RATE (COL. 6 ÷ COL. 4) 7	
1 MAINTENANCE - HEMODIALYSIS	1,464	800,256	546.62	1,221	667,423	201,003	164.62	1
2 MAINTENANCE - PERITONEAL DIALYSIS								2
3 TRAINING - HEMODIALYSIS								3
4 TRAINING - PERITONEAL DIALYSIS								4
5 TRAINING - CAPD								5
6 TRAINING - CCPD								6
7 HOME PROGRAM - HEMODIALYSIS								7
8 HOME PROGRAM - PERITONEAL DIALYSIS								8
	PATIENT WEEKS			PATIENT WEEKS				
9 HOME PROGRAM - CAPD								9
10 HOME PROGRAM - CCPD								10
11 TOTALS (SUM OF LINES 1-8, COLS. 1 & 4) (SUM OF LINES 1-10, COLS. 2, 5 & 7)	1,464	800,256		1,221	667,423	201,003		11

ANALYSIS OF RENAL DIALYSIS DEPARTMENT COSTS

COMPONENT NO: 14-3509

WORKSHEET I-1

CHECK APPLICABLE BOX: [ ] RENAL DIALYSIS DEPARTMENT [ XX ] HOME PROGRAM DIALYSIS

	TOTAL COSTS 1	BASIS 2	STATISTICS 3	FTEs PER 2080 HOURS 4	
1		HOURS OF SERVICE			1
2		HOURS OF SERVICE			2
3		HOURS OF SERVICE			3
4		HOURS OF SERVICE			4
5		HOURS OF SERVICE			5
6		HOURS OF SERVICE			6
7		ACCUMULATED COST			7
8		ACCUMULATED COST			8
9					9
10		SALARY			10
11		SQUARE FEET			11
12		PERCENTAGE OF TIME			12
13		PERCENTAGE OF TIME			13
14		REQUISITIONS			14
15		REQUISITIONS			15
16		ACCUMULATED COST			16
17					17
18		SQUARE FEET			18
19		PERCENTAGE OF TIME			19
20		SALARY			20
21		ACCUMULATED COST			21
22		SQUARE FEET			22
23					23
24		REQUISITIONS			24
25		REQUISITIONS			25
26		ACCUMULATED COST			26
27					27
28		CHARGES			28
29		CHARGES			29
30		CHARGES			30
30.01		CHARGES			30.01
30.02		CHARGES			30.02
30.97		CHARGES			30.97
30.98		CHARGES			30.98
30.99		CHARGES			30.99
31					31
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PROVIDER CCN: 14-0030 SHERMAN HOSPITAL  
PERIOD FROM 05/01/2010 TO 04/30/2011

KPMG LLP COMPU-MAX MICRO SYSTEM  
IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2011.10  
11/28/2011 14:19

ALLOCATION OF RENAL DEPARTMENT COSTS TO TREATMENT MODILITIES

COMPONENT NO: 14-3509

WORKSHEET I-2

CHECK APPLICABLE BOX:

[ ] RENAL DIALYSIS DEPARTMENT

[ XX ] HOME PROGRAM DIALYSIS

	CAPITAL AND RELATED COSTS		DIRECT RNs	PATIENT CARE OTHER	SALARY OTHER	EMPLOYEE BENEFITS	DRUGS	
	BUILDING 1	EQUIPMENT 2						
1	TOTAL RENAL DEPT COSTS						-2,062	1
	MAINTENANCE							
2	HEMODIALYSIS							2
3	INTERMITTENT PERITONEAL TRAINING							3
4	HEMODIALYSIS							4
5	INTERMITTENT PERITONEAL							5
6	CAPD							6
7	CCPD							7
	HOME							
8	HEMODIALYSIS							8
9	INTERMITTENT PERITONEAL							9
10	CAPD							10
11	CCPD							11
	OTHER BILLABLE SERVICES							
12	INPATIENT DIALYSIS							12
13	METHOD II HOME PATIENT							13
14	EPO (INCL IN RENAL DEPT)						2,062	14
15	ARANESP (INCL IN RENAL DEPT)							15
16	OTHER							16
17	TOTAL (SUM OF LINES 2-16)							17
18	MEDICAL EDUC PGM COSTS							18
19	TOTAL RENAL COSTS (LINES 17+18)							19

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KPMG LLP COMPU-MAX MICRO SYSTEM  
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VERSION: 2011.10  
11/28/2011 14:19

ALLOCATION OF RENAL DEPARTMENT COSTS TO TREATMENT MODILITIES

COMPONENT NO: 14-3509

WORKSHEET I-2  
(CONTINUED)

CHECK APPLICABLE BOX:

[ ] RENAL DIALYSIS DEPARTMENT

[ XX ] HOME PROGRAM DIALYSIS

	MEDICAL SUPPLIES 7	ROUTINE ANCILLARY SERVICES 8	SUBTOTAL (SUM OF COLS.1-8) 9	OVERHEAD 10	TOTAL (COL.9 + COL.10) 11	
1			-2,062		-2,062	1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17			-2,062		-2,062	17
18						18
19					-2,062	19

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL  
PERIOD FROM 05/01/2010 TO 04/30/2011

KPMG LLP COMPU-MAX MICRO SYSTEM  
IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2011.10  
11/28/2011 14:19

DIRECT AND INDIRECT RENAL DIALYSIS COST ALLOCATION -  
STATISTICAL BASIS

COMPONENT NO: 14-3509

WORKSHEET I-3

CHECK APPLICABLE BOX:                    [    ] RENAL DIALYSIS DEPARTMENT                    [ XX ] HOME PROGRAM DIALYSIS

	CAPITAL AND RELATED COSTS		DIRECT PATIENT CARE	SALARY	EMPLOYEE
	BUILDING	EQUIPMENT	RNs	OTHER	BENEFITS
	(SQUARE	(% OF	(HOURS)	(HOURS)	(SALARY)
	FEET)	TIME)	3	4	5
	1	2			
1	TOTAL RENAL DEPT COSTS				1
	MAINTENANCE				
2	HEMODIALYSIS				2
3	INTERMITTENT PERITONEAL				3
	TRAINING				
4	HEMODIALYSIS				4
5	INTERMITTENT PERITONEAL				5
6	CAPD				6
7	CCPD				7
	HOME				
8	HEMODIALYSIS				8
9	INTERMITTENT PERITONEAL				9
10	CAPD				10
11	CCPD				11
	OTHER BILLABLE SERVICES				
12	INPT DIAL TRTMNTS				
13	METHOD II HOME PATIENT				13
14	EPO				14
15	ARANESP				15
16	OTHER				16
17	TOTAL STATISTICAL BASIS				17
18	UNIT COST MULTIPLIER				18
	(LINE 1 ÷ LINE 17)				

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL  
PERIOD FROM 05/01/2010 TO 04/30/2011

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VERSION: 2011.10  
11/28/2011 14:19

DIRECT AND INDIRECT RENAL DIALYSIS COST ALLOCATION -  
STATISTICAL BASIS

COMPONENT NO: 14-3509

WORKSHEET I-3  
(CONTINUED)

CHECK APPLICABLE BOX:                    [    ] RENAL DIALYSIS DEPARTMENT                    [ XX ] HOME PROGRAM DIALYSIS

	DRUGS (REQUIST.) 6	MEDICAL SUPPLIES (REQUIST.) 7	ROUTINE ANCILLARY SERVICES (CHARGES) 8	SUBTOTAL 9	OVERHEAD (ACCUM. COST) 10	
1						1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18



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VERSION: 2011.10  
11/28/2011 14:19

CALCULATION OF REIMBURSABLE BAD DEBTS - TITLE XVIII - PART B

COMPONENT NO: 14-3509

WORKSHEET I-5

DESCRIPTION

1	TOTAL EXPENSES RELATED TO CARE OF PROGRAM BENEFICIARIES (SEE INSTRUCTIONS)	667,423	1
2	TOTAL PAYMENT (FROM I-4, COLUMN 6, LINE 11)	201,003	2
3	DEDUCTIBLES BILLED TO MEDICARE (PART B) PATIENTS		3
4	COINSURANCE BILLED TO MEDICARE (PART B) PATIENTS	40,201	4
5	BAD DEBTS FOR DEDUCTIBLES AND COINSURANCE, NET OF BAD DEBT RECOVERIES		5
6			6
7	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)		7
8	NET DEDUCTIBLES AND COINSURANCE BILLED TO MEDICARE (PART B) PATIENTS (SUM OF LINES 3 AND 4 LESS LINE 5)	40,201	8
9	PROGRAM PAYMENT (LINE 2 LESS LINE 3, TIMES 80 PERCENT)	160,802	9
10	UNRECOVERED FROM MEDICARE (PART B) PATIENTS (LESSER OF LINE 1 OR LINE 2 MINUS THE SUM OF LINES 8 AND 9) (IF NEGATIVE, ENTER ZERO AND DO NOT COMPLETE LINE 11)	466,420	10
11	REIMBURSABLE BAD DEBTS (LESSER OF LINE 10 OR LINE 5) (TRANSFER TO WKST E, PART B, LINE 33)		11

CALCULATION OF CAPITAL PAYMENT

WORKSHEET L

CHECK [ ] TITLE V [XX] HOSPITAL [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] SUB (OTHER) [ ] COST METHOD  
 BOXES [ ] TITLE XIX

PART I - FULLY PROSPECTIVE METHOD

CAPITAL FEDERAL AMOUNT			
1	CAPITAL DRG OTHER THAN OUTLIER	3,469,894	1
2	CAPITAL DRG OUTLIER PAYMENTS	633,371	2
3	TOTAL INPATIENT DAYS DIVIDED BY NUMBER OF DAYS IN THE COST REPORTING PERIOD (SEE INSTRUCTIONS)	151.21	3
4	NUMBER OF INTERNS & RESIDENTS (SEE INSTRUCTIONS)		4
5	INDIRECT MEDICAL EDUCATION PERCENTAGE (SEE INSTRUCTIONS)		5
6	INDIRECT MEDICAL EDUCATION ADJUSTMENT (LINE 1 TIMES LINE 5)		6
7	PERCENTAGE OF SSI RECIPIENT PATIENT DAYS TO MEDICARE PART A PATIENT DAYS (WKST E, PART A, LINE 30) (SEE INSTRUCTIONS)	0.0418	7
8	PERCENTAGE OF MEDICAID PATIENT DAYS TO TOTAL DAYS REPORTED ON WORKSHEET S-3, PART I (SEE INSTRUCTIONS)	0.1794	8
9	SUM OF LINES 7 AND 8	0.2212	9
10	ALLOWABLE DISPROPORTIONATE SHARE PERCENTAGE (SEE INSTRUCTIONS)	0.0458	10
11	DISPROPORTIONATE SHARE ADJUSTMENT (LINE 10 TIMES LINE 1)	158,921	11
12	TOTAL PROSPECTIVE CAPITAL PAYMENTS (SUM OF LINES 1-2, 6 AND 11)	4,262,186	12

PART II - PAYMENT UNDER REASONABLE COST

1	PROGRAM INPATIENT ROUTINE CAPITAL COST (SEE INSTRUCTIONS)		1
2	PROGRAM INPATIENT ANCILLARY CAPITAL COST (SEE INSTRUCTIONS)		2
3	TOTAL INPATIENT PROGRAM CAPITAL COST (LINE 1 PLUS LINE 2)		3
4	CAPITAL COST PAYMENT FACTOR (SEE INSTRUCTIONS)		4
5	TOTAL INPATIENT PROGRAM CAPITAL COST (LINE 3 TIMES LINE 4)		5

PART III - COMPUTATION OF EXCEPTION PAYMENTS

1	PROGRAM INPATIENT CAPITAL COSTS (SEE INSTRUCTIONS)		1
2	PROGRAM INPATIENT CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES (SEE INSTRUCTIONS)		2
3	NET PROGRAM INPATIENT CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES (LINE 1 MINUS LINE 2)		3
4	APPLICABLE EXCEPTION PERCENTAGE (SEE INSTRUCTIONS)		4
5	CAPITAL COST FOR COMPARISON TO PAYMENTS (LINE 3 TIMES LINE 4)		5
6	PERCENTAGE ADJUSTMENT FOR EXTRAORDINARY CIRCUMSTANCES (SEE INSTRUCTIONS)		6
7	ADJUSTMENT TO CAPITAL MINIMUM PAYMENT LEVEL FOR EXTRAORDINARY CIRCUMSTANCES (LINE 2 TIMES LINE 6)		7
8	CAPITAL MINIMUM PAYMENT LEVEL FOR EXTRAORDINARY CIRCUMSTANCES (LINE 5 PLUS LINE 7)		8
9	CURRENT YEAR CAPITAL PAYMENTS (FROM PART I, LINE 12 AS APPLICABLE)		9
10	CURRENT YEAR COMPARISON OF CAPITAL MINIMUM PAYMENT LEVEL TO CAPITAL PAYMENTS (LINE 8 LESS LINE 9)		10
11	CARRYOVER OF ACCUMULATED CAPITAL MINIMUM PAYMENT LEVEL OVER CAPITAL PAYMENT FOR THE FOLLOWING PERIOD (FROM PRIOR YEAR WKST L, PART III, LINE 14)		11
12	NET COMPARISON OF CAPITAL MINIMUM PAYMENT LEVEL TO CAPITAL PAYMENTS (LINE 10 PLUS LINE 11)		12
13	CURRENT YEAR EXCEPTION PAYMENT (IF LINE 12 IS POSITIVE, ENTER THE AMOUNT ON THIS LINE)		13
14	CARRYOVER OF ACCUMULATED CAPITAL MINIMUM PAYMENT LEVEL OVER CAPITAL PAYMENT FOR THE FOLLOWING PERIOD (IF LINE 12 IS NEGATIVE, ENTER THE AMOUNT ON THIS LINE)		14
15	CURRENT YEAR ALLOWABLE OPERATING AND CAPITAL PAYMENT (SEE INSTRUCTIONS)		15
16	CURRENT YEAR OPERATING AND CAPITAL COSTS (SEE INSTRUCTIONS)		16
17	CURRENT YEAR EXCEPTION OFFSET AMOUNT (SEE INSTRUCTIONS)		17

ALLOCATION OF ALLOWABLE CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES

WORKSHEET L-1  
 PART I

COST CENTER DESCRIPTION	EXTRAORDI-	SUBTOTAL	SUBTOTAL	I&R COST &	TOTAL
	NARY CAP- REL COSTS 0	(COLS.0-4) 2A		POST STEP- DOWN ADJS 25	
GENERAL SERVICE COST CENTERS					
1 CAP REL COSTS-BLDG & FIXT					1
1.01 CAP REL COSTS-BLDG & FIXT-CANC					1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENT					1.02
2 CAP REL COSTS-MVBLE EQUIP					2
4 EMPLOYEE BENEFITS					4
5.01 NON PATIENT TELECOMMUNICATIONS					5.01
5.02 DATA PROCESSING					5.02
5.03 PURCHASING					5.03
5.04 ADMITTING					5.04
5.05 PATIENT ACCOUNTING					5.05
5.06 OTHER ADMINISTRATIVE COSTS					5.06
6 MAINTENANCE & REPAIRS					6
7 OPERATION OF PLANT					7
7.01 OPERATION OF PLANT- CENTER STR					7.01
8 LAUNDRY & LINEN SERVICE					8
9 HOUSEKEEPING					9
10 DIETARY					10
11 CAFETERIA					11
12 MAINTENANCE OF PERSONNEL					12
13 NURSING ADMINISTRATION					13
14 CENTRAL SERVICES & SUPPLY					14
15 PHARMACY					15
16 MEDICAL RECORDS & LIBRARY					16
17 SOCIAL SERVICE					17
19 NONPHYSICIAN ANESTHETISTS					19
20 NURSING SCHOOL					20
21 I&R SRVCES-SALARY & FRINGES AP					21
22 I&R SRVCES-OTHER PRGM COSTS AP					22
23 PARAMED ED PRGM-(SPECIFY)					23
INPATIENT ROUTINE SERV COST CENTERS					
30 ADULTS & PEDIATRICS					30
31 INTENSIVE CARE UNIT					31
43 NURSERY					43
ANCILLARY SERVICE COST CENTERS					
50 OPERATING ROOM					50
51 RECOVERY ROOM					51
52 DELIVERY ROOM & LABOR ROOM					52
54 RADIOLOGY-DIAGNOSTIC					54
55 RADIOLOGY-THERAPEUTIC					55
57 COMPUTED TOMOGRAPHY (CT) SCAN					57
58 MAGNETIC RESONANCE IMAGING (MR					58
59 CARDIAC CATHETERIZATION					59
60 LABORATORY					60
62.30 BLOOD CLOTTING FACTORS ADMIN C					62.30
64 INTRAVENOUS THERAPY					64
65 RESPIRATORY THERAPY					65
66 PHYSICAL THERAPY					66
67 OCCUPATIONAL THERAPY					67
68 SPEECH PATHOLOGY					68
69 ELECTROCARDIOLOGY					69
70 ELECTROENCEPHALOGRAPHY					70
71 MEDICAL SUPPLIES CHRGD TO PAT					71
72 IMPL. DEV. CHARGED TO PATIENT					72
73 DRUGS CHARGED TO PATIENTS					73
74 RENAL DIALYSIS					74
76 WOUND CARE CENTER					76
76.01 DIABETES CENTER					76.01
76.02 CLINICAL NUTRITION					76.02
76.97 CARDIAC REHABILITATION					76.97
76.98 HYPERBARIC OXYGEN THERAPY					76.98
76.99 LITHOTRIPSY					76.99
OUTPATIENT SERVICE COST CENTERS					
91 EMERGENCY					91
92 OBSERVATION BEDS					92
OTHER REIMBURSABLE COST CENTERS					
94 HOME PROGRAM DIALYSIS					94
SPECIAL PURPOSE COST CENTERS					
113 INTEREST EXPENSE					113
118 SUBTOTALS (SUM OF LINES 1-117)					118
NONREIMBURSABLE COST CENTERS					
190 GIFT, FLOWER, COFFEE SHOP & CA					190
194 COMMUNITY WELLNESS/EDUCATION					194
194.01 PHYSICIAN REFERRAL					194.01

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VERSION: 2011.10  
11/28/2011 14:19

ALLOCATION OF ALLOWABLE CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES

WORKSHEET L-1  
PART I

COST CENTER DESCRIPTION	EXTRAORDI- NARY CAP- REL COSTS	SUBTOTAL (COLS.0-4)	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL	
	0	2A	24	25	26	
200	CROSS FOOT ADJUSTMENTS					200
201	NEGATIVE COST CENTER					201
202	TOTAL (SUM OF LINE 118 AND LINES 190-201)					202
203	TOTAL STATISTICAL BASIS					203
204	UNIT COST MULTIPLIER					204
204	UNIT COST MULTIPLIER					204

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

HOSPITAL

COST CENTERS	---- TITLE XVIII ----		----- TITLE XIX -----		----- TITLE V -----		TOTAL THIRD PARTY UTIL	30
	PART A 1	PART B 2	INPATIENT 3	OUTPATIENT 4	INPATIENT 5	OUTPATIENT 6		
UTILIZATION PERCENTAGES BASED ON DAYS								
30 ADULTS & PEDIATRICS	41.24		14.07				55.31	30
31 INTENSIVE CARE UNIT	53.57		6.43				60.00	31
43 NURSERY			38.44				38.44	43
UTILIZATION PERCENTAGES BASED ON CHARGES								
50 OPERATING ROOM	18.23	19.21					37.44	50
51 RECOVERY ROOM	12.28	15.07					27.35	51
52 DELIVERY ROOM & LABOR ROOM	0.41	0.24					0.65	52
54 RADIOLOGY-DIAGNOSTIC	13.31	18.67					31.98	54
55 RADIOLOGY-THERAPEUTIC	3.07	42.63					45.70	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	15.80	13.96					29.76	57
58 MAGNETIC RESONANCE IMAGING (MRI)	14.68	16.08					30.76	58
59 CARDIAC CATHETERIZATION	32.73	20.76					53.49	59
60 LABORATORY	22.40	1.20					23.60	60
64 INTRAVENOUS THERAPY	12.78	33.80					46.58	64
65 RESPIRATORY THERAPY	46.70	2.26					48.96	65
66 PHYSICAL THERAPY	16.71	0.47					17.18	66
67 OCCUPATIONAL THERAPY	34.24						34.24	67
68 SPEECH PATHOLOGY	36.79	0.84					37.63	68
69 ELECTROCARDIOLOGY	28.08	16.90					44.98	69
70 ELECTROENCEPHALOGRAPHY	7.97	16.40					24.37	70
71 MEDICAL SUPPLIES CHRGED TO PATI	29.61	12.07					41.68	71
72 IMPL. DEV. CHARGED TO PATIENT	39.08	16.61					55.69	72
73 DRUGS CHARGED TO PATIENTS	28.77	12.44					41.21	73
74 RENAL DIALYSIS	37.41						37.41	74
76 WOUND CARE CENTER	15.10	44.32					59.42	76
76.01 DIABETES CENTER	4.63	1.75					6.38	76.01
76.02 CLINICAL NUTRITION	59.11	3.17					62.28	76.02
76.97 CARDIAC REHABILITATION	0.29	46.72					47.01	76.97
91 EMERGENCY	13.04	8.41					21.45	91
92 OBSERVATION BEDS		32.51					32.51	92
200 TOTAL CHARGES	21.53	12.71					34.24	200

COST CENTER	--- DIRECT COSTS ---	---	ALLOCATED OVERHEAD	---	TOTAL COSTS	---		
	AMOUNT	%	AMOUNT	%	AMOUNT	%		
GENERAL SERVICE COST CENTERS								
1	CAP REL COSTS-BLDG & FIXT	19,931,047	8.38	-19,931,047	-16.42	1		
1.01	CAP REL COSTS-BLDG & FIXT-CANCE	472,124	0.20	-472,124	-0.39	1.01		
1.02	CAP REL COSTS-BLDG & FIXT-CENTE	6,624,000	2.79	-6,624,000	-5.46	1.02		
2	CAP REL COSTS-MVBLE EQUIP	14,088,245	5.93	-14,088,245	-11.60	2		
3	OTHER CAPITAL RELATED COSTS							
4	EMPLOYEE BENEFITS	19,965,838	8.40	-19,965,838	-16.45	4		
5.01	NON PATIENT TELECOMMUNICATIONS	1,135,496	0.48	-1,135,496	-0.94	5.01		
5.02	DATA PROCESSING	7,690,692	3.24	-7,690,692	-6.33	5.02		
5.03	PURCHASING	839,874	0.35	-839,874	-0.69	5.03		
5.04	ADMITTING	1,999,151	0.84	-1,999,151	-1.65	5.04		
5.05	PATIENT ACCOUNTING	2,119,335	0.89	-2,119,335	-1.75	5.05		
5.06	OTHER ADMINISTRATIVE COSTS	22,559,001	9.49	-22,559,001	-18.58	5.06		
6	MAINTENANCE & REPAIRS	5,780,246	2.43	-5,780,246	-4.76	6		
7	OPERATION OF PLANT	1,876,007	0.79	-1,876,007	-1.55	7		
7.01	OPERATION OF PLANT- CENTER STRE	2,236,444	0.94	-2,236,444	-1.84	7.01		
8	LAUNDRY & LINEN SERVICE	994,161	0.42	-994,161	-0.82	8		
9	HOUSEKEEPING	2,189,564	0.92	-2,189,564	-1.80	9		
10	DIETARY	756,126	0.32	-756,126	-0.62	10		
11	CAFETERIA	1,037,103	0.44	-1,037,103	-0.85	11		
12	MAINTENANCE OF PERSONNEL							
13	NURSING ADMINISTRATION	1,058,983	0.45	-1,058,983	-0.87	13		
14	CENTRAL SERVICES & SUPPLY	857,601	0.36	-857,601	-0.71	14		
15	PHARMACY	3,287,190	1.38	-3,287,190	-2.71	15		
16	MEDICAL RECORDS & LIBRARY	2,461,412	1.04	-2,461,412	-2.03	16		
17	SOCIAL SERVICE	1,443,040	0.61	-1,443,040	-1.19	17		
19	NONPHYSICIAN ANESTHETISTS							
20	NURSING SCHOOL							
21	I&R SRVCES-SALARY & FRINGES APP							
22	I&R SRVCES-OTHER PRGM COSTS APP							
23	PARAMED ED PRGM-(SPECIFY)							
INPATIENT ROUTINE SERV COST CENTERS								
30	ADULTS & PEDIATRICS	19,205,468	8.08	32,922,573	27.12	52,128,041	21.93	30
31	INTENSIVE CARE UNIT	5,275,062	2.22	5,952,747	4.90	11,227,809	4.72	31
43	NURSERY	2,237,589	0.94	2,144,323	1.77	4,381,912	1.84	43
ANCILLARY SERVICE COST CENTERS								
50	OPERATING ROOM	8,383,438	3.53	10,455,246	8.61	18,838,684	7.92	50
51	RECOVERY ROOM	2,364,663	0.99	3,740,448	3.08	6,105,111	2.57	51
52	DELIVERY ROOM & LABOR ROOM	4,451,604	1.87	4,725,006	3.89	9,176,610	3.86	52
54	RADIOLOGY-DIAGNOSTIC	7,314,456	3.08	8,916,351	7.34	16,230,807	6.83	54
55	RADIOLOGY-THERAPEUTIC	864,423	0.36	1,677,513	1.38	2,541,936	1.07	55
57	COMPUTED TOMOGRAPHY (CT) SCAN	1,127,669	0.47	2,390,515	1.97	3,518,184	1.48	57
58	MAGNETIC RESONANCE IMAGING (MRI)	521,199	0.22	1,220,337	1.01	1,741,536	0.73	58
59	CARDIAC CATHETERIZATION	1,833,861	0.77	3,836,290	3.16	5,670,151	2.39	59
60	LABORATORY	4,011,110	1.69	5,225,013	4.30	9,236,123	3.89	60
62.30	BLOOD CLOTTING FACTORS ADMIN CO							
64	INTRAVENOUS THERAPY	1,349,634	0.57	2,460,082	2.03	3,809,716	1.60	64
65	RESPIRATORY THERAPY	1,655,096	0.70	1,284,277	1.06	2,939,373	1.24	65
66	PHYSICAL THERAPY	2,840,986	1.20	1,899,440	1.56	4,740,426	1.99	66
67	OCCUPATIONAL THERAPY	640,572	0.27	400,825	0.33	1,041,397	0.44	67
68	SPEECH PATHOLOGY	243,299	0.10	196,384	0.16	439,683	0.18	68
69	ELECTROCARDIOLOGY	2,247,307	0.95	2,941,191	2.42	5,188,498	2.18	69
70	ELECTROENCEPHALOGRAPHY	327,091	0.14	705,754	0.58	1,032,845	0.43	70
71	MEDICAL SUPPLIES CHRGD TO PATI	15,731,632	6.62	3,103,029	2.56	18,834,661	7.92	71
72	IMPL. DEV. CHARGED TO PATIENT	11,027,094	4.64	1,994,555	1.64	13,021,649	5.48	72
73	DRUGS CHARGED TO PATIENTS	10,186,161	4.28	8,206,754	6.76	18,392,915	7.74	73
74	RENAL DIALYSIS	1,000,725	0.42	639,998	0.53	1,640,723	0.69	74
76	WOUND CARE CENTER	177,191	0.07	258,382	0.21	435,573	0.18	76
76.01	DIABETES CENTER	253,667	0.11	197,356	0.16	451,023	0.19	76.01
76.02	CLINICAL NUTRITION	265,623	0.11	119,170	0.10	384,793	0.16	76.02
76.97	CARDIAC REHABILITATION	467,134	0.20	280,637	0.23	747,771	0.31	76.97
76.98	HYPERBARIC OXYGEN THERAPY							
76.99	LITHOTRIPSY							
91	EMERGENCY	9,498,175	4.00	12,787,252	10.53	22,285,427	9.37	91
92	OBSERVATION BEDS							
OTHER REIMBURSABLE COST CENTERS								
94	HOME PROGRAM DIALYSIS							94
OUTPATIENT SERVICE COST CENTERS								
SPECIAL PURPOSE COST CENTERS								
NONREIMBURSABLE COST CENTERS								
190	GIFT, FLOWER, COFFEE SHOP & CAN			120,374	0.10	120,374	0.05	190
194	COMMUNITY WELLNESS/EDUCATION	325,273	0.14	91,952	0.08	417,225	0.18	194
194.01	PHYSICIAN REFERRAL	497,655	0.21	508,906	0.42	1,006,561	0.42	194.01
200	CROSS FOOT ADJUSTMENTS							
201	NEGATIVE COST CENTER							
202	TOTAL	237,727,537	100.00			237,727,537	100.00	202

APPORTIONMENT OF INPATIENT MEDICARE ANCILLARY SERVICE PPS CAPITAL COSTS

COST CENTER DESCRIPTION	CAPITAL RELATED COSTS 1	TOTAL CHARGES 2	RATIO CAPITAL COST TO CHARGES 3	INPATIENT PROGRAM CHARGES 4	MEDICARE INPATIENT PPS CAPITAL COSTS 5	
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	4,243,075	75,598,617	0.056126	13,780,702	773,456	50
51 RECOVERY ROOM	1,569,685	17,778,747	0.088290	2,183,016	192,738	51
52 DELIVERY ROOM & LABOR ROOM	1,318,065	24,270,687	0.054307	100,078	5,435	52
54 RADIOLOGY-DIAGNOSTIC	4,476,933	62,854,937	0.071226	8,368,617	596,063	54
55 RADIOLOGY-THERAPEUTIC	917,260	7,138,057	0.128503	219,298	28,180	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	1,145,799	57,640,286	0.019878	9,107,861	181,046	57
58 MAGNETIC RESONANCE IMAGING (MRI)	695,116	17,612,930	0.039466	2,585,967	102,058	58
59 CARDIAC CATHETERIZATION	1,902,359	28,361,320	0.067076	9,282,642	622,642	59
60 LABORATORY	1,690,281	95,768,383	0.017650	21,454,421	378,671	60
62.30 BLOOD CLOTTING FACTORS ADMIN CO						62.30
64 INTRAVENOUS THERAPY	923,435	5,360,142	0.172278	684,968	118,005	64
65 RESPIRATORY THERAPY	430,688	13,835,236	0.031130	6,461,395	201,143	65
66 PHYSICAL THERAPY	698,057	13,458,069	0.051869	2,248,393	116,622	66
67 OCCUPATIONAL THERAPY	205,205	2,716,695	0.075535	930,118	70,256	67
68 SPEECH PATHOLOGY	70,577	1,126,668	0.062642	414,510	25,966	68
69 ELECTROCARDIOLOGY	1,043,697	32,977,541	0.031649	9,258,942	293,036	69
70 ELECTROENCEPHALOGRAPHY	444,871	2,440,402	0.182294	194,504	35,457	70
71 MEDICAL SUPPLIES CHRGD TO PATI	678,913	59,028,170	0.011502	17,476,938	201,020	71
72 IMPL. DEV. CHARGED TO PATIENT	441,577	28,979,762	0.015237	11,325,470	172,566	72
73 DRUGS CHARGED TO PATIENTS	1,796,388	113,856,397	0.015778	32,752,034	516,762	73
74 RENAL DIALYSIS	218,060	2,796,042	0.077989	1,046,119	81,586	74
76 WOUND CARE CENTER	82,277	535,754	0.153572	80,910	12,426	76
76.01 DIABETES CENTER	102,301	411,948	0.248335	19,093	4,741	76.01
76.02 CLINICAL NUTRITION	13,533	895,636	0.015110	529,400	7,999	76.02
76.97 CARDIAC REHABILITATION	243,457	678,186	0.358983	1,992	715	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	4,555,559	54,994,270	0.082837	7,173,340	594,218	91
92 OBSERVATION BEDS	1,194,679	11,244,405	0.106247			92
OTHER REIMBURSABLE COST CENTERS						
94 HOME PROGRAM DIALYSIS						94
200 TOTAL	31,101,847	732,359,287		157,680,728	5,332,807	200

APPORTIONMENT OF INPATIENT MEDICARE ROUTINE SERVICE PPS CAPITAL COSTS

COST CENTER DESCRIPTION		CAPITAL RELATED COSTS 1	SWING-BED ADJUSTMENT AMOUNT 2	REDUCED CAPITAL RELATED COST 3	TOTAL PATIENT DAYS 4	PER DIEM 5	INPATIENT PROGRAM DAYS 6	MEDICARE INPATIENT PPS CAPITAL COSTS 7	
INPATIENT ROUTINE SERVICE COST CENTERS									
30	ADULTS & PEDIATRICS	12,455,182		12,455,182	54,119	230.14	22,319	5,136,495	30
31	INTENSIVE CARE UNIT	2,135,927		2,135,927	6,265	340.93	3,356	1,144,161	31
200	TOTAL	14,591,109		14,591,109	60,384		25,675	6,280,656	200
MEDICARE INPATIENT ROUTINE SERVICE PPS CAPITAL COSTS								6,280,656	
MEDICARE INPATIENT ANCILLARY SERVICE PPS CAPITAL COSTS								5,332,807	
TOTAL MEDICARE INPATIENT PPS CAPITAL COSTS								11,613,463	
MEDICARE DISCHARGES (WKST S-3, PART I, LINE 14, COLUMN 13)								5,288	
MEDICARE PATIENT DAYS (WKST S-3, PART I, LINE 14, COLUMN 6 - WKST S-3, PART I, LINE 5, COLUMN 6)								25,675	
PER DISCHARGE CAPITAL COSTS								2,196.19	
PER DIEM CAPITAL COSTS								452.33	

I. COST TO CHARGE RATIO FOR PPS HOSPITALS

1. TOTAL PROGRAM (TITLE XVIII) INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COST. (WORKSHEET D-1 PART II LINE 53)	52,044,934
2. HOSPITAL PART A TITLE XVIII CHARGES (SUM OF INPATIENT CHARGES AND ANCILLARY CHARGES ON WKST D-3 FOR HOSPITAL TITLE XVIII COMPONENT)	238,991,216
3. RATIO OF COST TO CHARGES (LINE 1 / LINE 2)	0.218

II. COST TO CHARGE RATIO FOR CAPITAL

1. TOTAL MEDICARE INPATIENT PPS CAPITAL RELATED COSTS (WKST D PART I LINES 30-35, COLUMN 7 + WKST D PART II, LINE 200, COLUMN 5)	11,613,463
2. RATIO OF COST TO CHARGES (LINE II-1 / LINE I-2)	0.049

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, & 2.02 x 4, 4.01, 5, 5.01, 5.03 & 5.04 x COLUMN 1 LESS LINES 61, 66-68, 74, 94, 95 & 96)	23,928,041
2. TOTAL PROGRAM (TITLE XVIII) OUTPATIENT CHARGES EXCLUDING SERVICES NOT SUBJECT TO OPPTS. (WKST D, PART V, LINE 202, COLUMNS 2, 2.01, & 2.02 LESS LINES 61, 66-68, 74, 94, 95 & 96)	93,070,943
3. RATIO OF COST TO CHARGES (LINE 1 / LINE 2)	0.257