



HEALTHCARE SYSTEM

800 N.E. Glen Oak Avenue, Peoria, Illinois 61603-3200 Phone (309) 655-2850

March 23, 2012

Ms. Debra Conklin
Wisconsin Physician Service
Medicare Audit & Reimbursement
3333 Farnam St. Suite 700
Omaha, NE 68131

RE: Saint James Hospital
Pontiac, Illinois
Provider No.: 14-0161
FYE 9/30/11

Dear Ms. Conklin:

The following are enclosed:

1. One original signature page for the HCFA-2552-10
2. One electronic disk containing the following files:
 - a. Working Trial Balance
 - b. A-6 and A-8 adjustments
 - c. PSR Crosswalk
 - d. Medicare Bad Debt Logs
 - e. Audited financial statements for year ended 9/30/11
 - f. W/S A & C grouping work papers and supporting documentation
 - g. W/S S-3 Pt II work papers
3. Our check in the amount of \$56,121 for settlement payment.

Protested Items:

1. **Understated IPPS Standardized Amount** – Section 1861(v)(1)(A) of the Social Security Act requires the Secretary to take into account costs such that “the necessary costs of efficiently delivering covered services to individuals covered by [Medicare] will not be borne by individuals not so covered, and the costs with respect to individuals not so covered will not be borne by [Medicare].” We contend that the Secretary’s failure to distinguish between patient discharges and transfers during the implementation of the inpatient prospective payment system resulted in an understatement of the Federal DRG Prospective Payment amounts paid to this hospital in the current and prior fiscal years and results in the costs of the Medicare program being borne by those not enrolled in the program, in direct violation of one of the principal tenants of Medicare reimbursement as set forth in the Social Security Act.. In order to protect our appeal rights on this issue, we are filing the reimbursement impact as a Protested Item in our Medicare Cost Report. The reimbursement impact during our cost reporting period October 01, 2010 through September 30, 2011 is **\$228,089** and is set forth in the attached worksheet.

Please note: For this Sole Community Hospital, this effect may not be applicable if the HSP payments are higher than the Federal DRG payments at the Final Settlement.

OSF Saint Anthony Medical Center - Rockford, IL
OSF Saint James-John W. Albrecht Medical Center - Pontiac, IL
OSF St. Joseph Medical Center - Bloomington, IL
OSF Saint Francis Medical Center - Peoria, IL
OSF Medical Group

OSF St. Mary Medical Center - Galesburg, IL
OSF Saint Clare Home - Peoria Heights, IL
OSF Holy Family Medical Center - Monmouth, IL
OSF St. Francis Hospital - Escanaba, MI
OSF Home Care

2. **DSH Impact of the Understated IPPS Standardized Amount** - Section 1886(d)(5)(F) of the Social Security Act provides for the additional payments to subsection (d) hospitals that serve a disproportionate share of low income patients. The calculation of this additional payment uses the DRG payment amount times the DSH percentage. We contend that the understatement of the federal DRG Prospective Payment Amounts as described in item #1 above, resulted in an underpayment of DSH payments to this hospital for cost reporting period October 1, 2010 through September 30, 2011. The reimbursement impact during our cost reporting period October 01, 2010 through September 30, 2011 is **\$18,795** and is set forth in the attached worksheet.
3. **Budget Neutrality Adjustment Calculation** – We contend that CMS’ calculation and application of the budget neutrality adjustment for the effect of the wage index rural floor is, and has been erroneously duplicating for the current and past federal fiscal years. As a result, the adjustments are not budget-neutral in accordance with the requirement in section 4410(b) of the Balanced Budget Act of 1997 but instead have systematically understated the rates paid under the inpatient prospective payment system for cost reporting period October 1, 2010 through September 30, 2011. The estimated reimbursement impact amount of CMS’ error is **\$62,041** and is set forth in the attached worksheet.
4. We have removed our Medicaid tax assessment cost through an adjustment on A-8; however we believe this to be a valid cost that should not be excluded.

If you have any questions or need further information, please contact me at (309) 655-2873.

Sincerely,



Michelle A. Carrothers
Director of Debt Management & Revenue Cycle

Enclosures
cc: Paula Corrigan

9/30/11 Protested Amount Calculation

9/30/2005

IPPS Standardized Amount
14-0161
227,224
5,250,810
4.33%

9/30/2011

IPPS Standardized Amount
14-0161
5,270,792
228,089

DSH Impact of Above

14-0161
DSH % 8.24%
18,795

#40

228,089.00 +
18,795.00 +
62,041.00 +
308,925.00 *

Description of Budget Neutrality Issue

The hospital contends that CMS' calculation and application of the budget neutrality adjustment for the effect of the wage index rural floor is, and has been, erroneously duplicating for the current and past Federal fiscal years. As a result, the adjustments are not budget-neutral in accordance with the requirement in section 4410(b) of the Balanced Budget Act of 1997 but instead have systematically understated the rates paid under the inpatient prospective payment system for this cost reporting period. The estimated reimbursement impact of CMS' error is set forth in this worksheet.

Estimated Impact Protested Item

Budget Neutrality (BN) Appeal Hospital Data

Hospital Name:	Saint James Hospital	
Hospital Medicare Provider #:	14-0161	
Hospital Beginning FY Date:	10/1/2010	
Hospital Ending FY Date:	9/30/2011	

Hospital Payments by Type (from Worksheet E Part A)

DRG Payments	\$5,270,792	(1)
Outlier Payments	\$67,311	
IME Payments		
DSH Payments	\$301,981	
Total Est. Payments	\$5,640,084	

Estimated Budget Neutrality Error Impact

BN Error Factor Hospital FYE	0.01100
Estimated Hospital Error Impact for Hospital FY	\$62,041

(1) INCLUDES ONLY Medicare DRG payments. DOES NOT include Medicare managed care/HMO payments.

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 DATE: 03/22/2012 TIME: 14:00
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.

CONTRACTOR USE ONLY 5. COST REPORT STATUS 6. DATE RECEIVED: _____ 10. NPR DATE: _____
1 - AS SUBMITTED 7. CONTRACTOR NO: _____ 11. CONTRACTOR'S VENDOR CODE: _____
2 - SETTLED WITHOUT AUDIT 8. INITIAL REPORT FOR THIS PROVIDER CCN 12. IF LINE 5, COLUMN 1 IS 4: ENTER
3 - SETTLED WITH AUDIT 9. FINAL REPORT FOR THIS PROVIDER CCN NUMBER OF TIMES REOPENED - 0-9.
4 - REOPENED
5 - AMENDED

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 SAINT JAMES HOSPITAL (14-0161) (PROVIDER NAME(S) AND NUMBER(S)) FOR THE COST REPORTING PERIOD BEGINNING 10/01/2010 AND ENDING 09/30/2011, 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) Dal (R)
OFFICER OR ADMINISTRATOR OF PROVIDER(S)
Senior Vice President, CFO
TITLE
March 22, 2012
DATE

ECR Encryption: 03/22/2012 14:00
770emIw5IyPv8RQ2Z4DJ.FZ.m3BUE0
ELdMW0gTQAfL7dxPsAvNV2p7Gs9uHw
t2820UwXoj01PJlW

PI Encryption: 03/22/2012 14:00
Ub0jHkgTDiMsB4tqzNvSCKL0dkjvi0
F28qH0VTFaQ4Djh9xTNXB0yv: NKdxb
bBSP0AUGSN0kS1M1

PART III - SETTLEMENT SUMMARY

	TITLE XVIII				TITLE XIX
	TITLE V	PART A	PART B	HIT	
	1	2	3	4	5
1 HOSPITAL					1
2 SUBPROVIDER - IPF		220,825	-128,616	-148,330	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		220,825	-128,616	-148,330	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.

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
 PART I

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX ADDRESS:

1 STREET: 2500 WEST REYNOLDS STREET P.O.BOX: 1
 2 CITY: PONTIAC STATE: IL ZIP CODE: 61764 COUNTY: LIVINGSTON 2

HOSPITAL AND HOSPITAL-BASED COMPONENT IDENTIFICATION:

0	COMPONENT NAME	CCN NUMBER	CBSA NUMBER	PROV TYPE	DATE CERTIFIED	PAYMENT SYSTEM			1	2
						V	XVIII	XIX		
3	HOSPITAL	14-0161	16974	1	07/01/1966	N	P	O	3	4
4	SUBPROVIDER - IPF								4	5
5	SUBPROVIDER - IRF								5	6
6	SUBPROVIDER - (OTHER)								6	7
7	SWING BEDS - SNF	14-U161	16974		10/10/2002	N	P	N	7	8
8	SWING BEDS - NF								8	9
9	HOSPITAL-BASED SNF								9	10
10	HOSPITAL-BASED NF								10	11
11	HOSPITAL-BASED OLTC								11	12
12	HOSPITAL-BASED HHA								12	13
13	SEPARATELY CERTIFIED ASC								13	14
14	HOSPITAL-BASED HOSPICE								14	15
15	HOSPITAL-BASED HEALTH CLINIC - RHC								15	16
16	HOSPITAL-BASED HEALTH CLINIC - FQHC								16	17
17	HOSPITAL-BASED (CMHC)								17	18
18	RENAL DIALYSIS								18	19
19	OTHER								19	20
20	COST REPORTING PERIOD (MM/DD/YYYY)	FROM: 10/01/2010			TO: 09/30/2011				20	21
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.								1	2
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.								3	N 23

	IN-STATE MEDICAID PAID DAYS	IN-STATE MEDICAID ELIGIBLE DAYS	OUT-OF-STATE MEDICAID PAID DAYS	OUT-OF-STATE MEDICAID ELIGIBLE DAYS	MEDICAID HMO DAYS	OTHER MEDICAID DAYS	
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.	1,084					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 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.						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.			2			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.			2			27
35	IF THIS IS A SOLE COMMUNITY HOSPITAL (SCH), ENTER THE NUMBER OF PERIODS SCH STATUS IN EFFECT IN THE COST REPORTING PERIOD.			1			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: 10/01/2010	ENDING: 09/30/2011	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	XVIII	XIX	
	1	2	3	
45	DOES THIS FACILITY QUALIFY AND RECEIVE CAPITAL PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE WITH 42 CFR §412.320?	N	N	45
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	46
47	IS THIS A NEW HOSPITAL UNDER 42 CFR §412.300 PPS CAPITAL? ENTER 'Y' FOR YES OR 'N' FOR NO.	N	N	47
48	IS THE FACILITY ELECTING FULL FEDERAL CAPITAL PAYMENT? ENTER 'Y' FOR YES OR 'N' FOR NO.	N	N	48

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
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)	Y/N N	IME AVERAGE	DIRECT GME AVERAGE	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
SECTION 5504 OF THE ACA BASE YEAR FTE RESIDENTS IN NON-PROVIDER SETTINGS THIS BASE YEAR IS YOUR COST REPORTING PERIOD THAT BEGINS ON OR AFTER JULY 1, 2009 AND BEFORE JUNE 30, 2010.					
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)		UNWEIGHTED FTEs NONPROVIDER SITE	UNWEIGHTED FTEs IN HOSPITAL	RATIO (COL.1/ (COL.1+COL.2))
	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)		UNWEIGHTED FTEs NONPROVIDER SITE	UNWEIGHTED FTEs IN HOSPITAL	RATIO (COL.1/ (COL.3+COL.4))
	PROGRAM NAME 1	PROGRAM CODE 2	3	4	5
SECTION 5504 OF THE ACA CURRENT YEAR FTE RESIDENTS IN NON-PROVIDER SETTINGS EFFECTIVE FOR COST REPORTING PERIODS BEGINNING ON OR AFTER JULY 1, 2010					
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)		UNWEIGHTED FTEs NONPROVIDER SITE	UNWEIGHTED FTEs IN HOSPITAL	RATIO (COL.1/ (COL.1+COL.2))

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
INPATIENT PSYCHIATRIC FACILITY PPS				
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
INPATIENT REHABILITATION FACILITY PPS				
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
LONG TERM CARE HOSPITAL PPS				
80	IS THIS A LONG TERM CARE HOSPITAL (LTCH)? ENTER 'Y' FOR YES OR 'N' FOR NO.			N 80
TEFRA PROVIDERS				
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
TITLE V AND XIX INPATIENT SERVICES				
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 2 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
RURAL PROVIDERS				
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 N	RESPI- RATORY 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	2	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.	25,000,000	25,000,000	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.	Y	Y	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	2	140
-----	--	---	---	-----

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: OSF HEALTHCARE SYSTEM	CONTRACTOR'S NAME: WPS	CONTRACTOR'S NUMBER: 52280	141
142	STREET: 800 N.E. GLEN OAK AVENUE	P.O. BOX: 1604		142
143	CITY: PEORIA	STATE: NE	ZIP CODE: 68101	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	N	155
156	SUBPROVIDER - IPF	N	156
157	SUBPROVIDER - IRF	N	157
158	SUBPROVIDER - (OTHER)	N	158
159	SNF	N	159
160	HHA	N	160
161	CMHC	N	161

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(n)? 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

PROVIDER ORGANIZATION AND OPERATION		Y/N	DATE	
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	2	1
		N		
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.	Y/N	DATE	V/I
		1	2	3
		N		2
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)	Y/N	DATE	V/I
		1	2	3
		N		3

FINANCIAL DATA AND REPORTS		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	2	3
		Y	A	4
5	ARE THE COST REPORT TOTAL EXPENSES AND TOTAL REVENUES DIFFERENT FROM THOSE ON THE FILED FINANCIAL STATEMENTS? IF YES, SUBMIT RECONCILIATION.	Y/N	DATE	
		1	2	3
		N		5

APPROVED EDUCATIONAL ACTIVITIES		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	2
		N	6
7	ARE COSTS CLAIMED FOR ALLIED HEALTH PROGRAMS? IF YES, SEE INSTRUCTIONS.	Y/N	DATE
		1	2
		N	7
8	WERE NURSING SCHOOL AND/OR ALLIED HEALTH PROGRAMS APPROVED AND/OR RENEWED DURING THE COST REPORTING PERIOD?	Y/N	DATE
		1	2
		N	8
9	ARE COSTS CLAIMED FOR INTERN-RESIDENT PROGRAMS CLAIMED ON THE CURRENT COST REPORT? IF YES, SEE INSTRUCTIONS.	Y/N	DATE
		1	2
		N	9
10	WAS AN INTERN-RESIDENT PROGRAM INITIATED OR RENEWED IN THE CURRENT COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS.	Y/N	DATE
		1	2
		N	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.	Y/N	DATE
		1	2
		N	11
12	IS THE PROVIDER SEEKING REIMBURSEMENT FOR BAD DEBTS? IF YES, SEE INSTRUCTIONS.	Y/N	DATE
		1	2
		Y	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.	Y/N	DATE
		1	2
		N	13
14	IF LINE 12 IS YES, WERE PATIENT DEDUCTIBLES AND/OR CO-PAYMENTS WAIVED? IF YES, SEE INSTRUCTIONS.	Y/N	DATE
		1	2
			14

BED COMPLEMENT		Y/N	DATE
15	DID TOTAL BEDS AVAILABLE CHANGE FROM THE PRIOR COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS.	1	2
		N	15

		PART A		PART B	
PS&R REPORT DATA		Y/N	DATE	Y/N	DATE
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)	1	2	3	4
		N		N	16
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)	Y/N	DATE	Y/N	DATE
		Y	12/20/2011	Y	12/20/2011
					17
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.	Y/N	DATE	Y/N	DATE
		N		N	
					18
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.	Y/N	DATE	Y/N	DATE
		N		N	
					19
20	IF LINE 16 OR 17 IS YES, WERE ADJUSTMENTS MADE TO PS&R REPORT DATA FOR OTHER? DESCRIBE THE OTHER ADJUSTMENTS:	Y/N	DATE	Y/N	DATE
		N		N	
					20
21	WAS THE COST REPORT PREPARED ONLY USING THE PROVIDER'S RECORDS? IF YES, SEE INSTRUCTIONS.	Y/N	DATE	Y/N	DATE
		N		N	
					21

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	200	23,637,278	88,780	23,726,058	726,209.00	32.67	1
2							2
3							3
4							4
4.01							4.01
5							5
6							6
7	21						7
7.01							7.01
8							8
9	44						9
10		8,187,110	144,055	8,331,165	101,950.00	81.72	10
11		427,181		427,181	6,774.00	63.06	11
12							12
13		510,243		510,243	2,203.00	231.61	13
14		2,624,177		2,624,177	40,380.00	64.99	14
15							15
16							16
17		5,298,624		5,298,624			17
18							18
19		1,679,573		1,679,573			19
20							20
21							21
22							22
23							23
24							24
25							25
26		207,089	-207,089				26
27		2,561,350	107,080	2,668,430	80,674.00	33.08	27
28		51,958		51,958	359.00	144.73	28
29		48,198	564	48,762	2,058.00	23.69	29
30		368,937	5,058	373,995	18,224.00	20.52	30
31		17,254	59	17,313	1,845.00	9.38	31
32		482,989	3,270	486,259	39,572.00	12.29	32
33							33
34		434,935	-362,086	72,849	4,845.00	15.04	34
35							35
36			264,859	264,859	19,014.00	13.93	36
37							37
38		912,968	-179,575	733,393	21,223.00	34.56	38
39							39
40							40
41		409,950	4,998	414,948	20,816.00	19.93	41
42		113,337	1,386	114,723	5,561.00	20.63	42
43							43

PART III - HOSPITAL WAGE INDEX SUMMARY

1	NET SALARIES (SEE INSTRUCTIONS)	23,689,236	88,780	23,778,016	726,568.00	32.73	1
2	EXCLUDED AREA SALARIES (SEE INSTRUCTIONS)	8,187,110	144,055	8,331,165	101,950.00	81.72	2
3	SUBTOTAL SALARIES (LINE 1 MINUS LINE 2)	15,502,126	-55,275	15,446,851	624,618.00	24.73	3
4	SUBTOTAL OTHER WAGES & RELATED COSTS (SEE INST.)	3,561,601		3,561,601	49,357.00	72.16	4
5	SUBTOTAL WAGE-RELATED COSTS (SEE INST.)	5,298,624		5,298,624		34.30	5
6	TOTAL (SUM OF LINES 3 THRU 5)	24,362,351	-55,275	24,307,076	673,975.00	36.07	6
7	TOTAL OVERHEAD COST (SEE INSTRUCTIONS)	5,608,965	-361,476	5,247,489	214,191.00	24.50	7

HOSPITAL WAGE RELATED COSTS

WORKSHEET S-3
 PART IV

PART A - CORE LIST

	AMOUNT REPORTED	
RETIREMENT COST		
1 401K EMPLOYER CONTRIBUTIONS	1,147,180	1
2 TAX SHELTERED ANNUITY (TSA) EMPLOYER CONTRIBUTION		2
3 QUALIFIED AND NON-QUALIFIED PENSION PLAN COST	718,000	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)	3,313,705	8
9 PRESCRIPTION DRUG PLAN		9
10 DENTAL, HEARING AND VISION PLAN		10
11 LIFE INSURANCE (IF EMPLOYER IS OWNER OR BENEFICIARY)		11
12 ACCIDENTAL INSURANCE (IF EMPLOYEE IS OWNER OR BENEFICIARY)		12
13 DISABILITY INSURANCE (IF EMPLOYEE IS OWNER OR BENEFICIARY)	33,318	13
14 LONG-TERM CARE INSURANCE (IF EMPLOYEE IS OWNER OR BENEFICIARY)		14
15 WORKERS' COMPENSATION INSURANCE	278,972	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	1,455,886	17
18 MEDICARE TAXES - EMPLOYERS PORTION ONLY		18
19 UNEMPLOYMENT INSURANCE		19
20 STATE OR FEDERAL UNEMPLOYMENT TAXES		20
OTHER		
21 EXECUTIVE DEFERRED COMPENSATION		21
22 DAY CARE COSTS AND ALLOWANCES		22
23 TUITION REIMBURSEMENT	31,136	23
24 TOTAL WAGE RELATED COST (SUM OF LINES 1-23)	6,978,197	24

PART B - OTHER THAN CORE RELATED COST

25 OTHER WAGE RELATED (OTHER WAGE RELATED COST)		25
---	--	----

PROVIDER CCN: 14-0161 SAINT JAMES HOSPITAL
PERIOD FROM 10/01/2010 TO 09/30/2011

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

VERSION: 2011.10
03/22/2012 13:59

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 LABOR	BENEFIT COST	
	0	1	2	
1	TOTAL FACILITY CONTRACT LABOR AND BENEFIT COST	9,217,409		1
2	HOSPITAL	9,217,409		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

PROSPECTIVE PAYMENT FOR SNF
 STATISTICAL DATA

WORKSHEET S-7

		Y/N 1	DATE 2	
1	IF THIS FACILITY CONTAINS A HOSPITAL-BASED SNF, WERE ALL PATIENTS UNDER MANAGED CARE OR WAS THERE NO MEDICARE UTILIZATION? ENTER 'Y' FOR YES IN COLUMN 1 AND DO NOT COMPLETE THE REST OF THIS WORKSHEET.	N		1
2	DOES THIS HOSPITAL HAVE AN AGREEMENT UNDER EITHER SECTION 1883 OR SECTION 1913 FOR SWING BEDS? ENTER 'Y' FOR YES OR 'N' FOR NO IN COLUMN 1. IF YES, ENTER THE AGREEMENT DATE (MM/DD/YYYY) IN COLUMN 2.	Y	10/10/2002	2

	GROUP 1	SNF DAYS 2	SWING BED SNF DAYS 3	TOTAL (COLS. 2 + 3) 4
3	RUX			3
4	RUL			4
5	RVX			5
6	RVL			6
7	RHX			7
8	RHL			8
9	RMX			9
10	RML			10
11	RLX			11
12	RUC			12
13	RUB			13
14	RUA			14
15	RVC			15
16	RVB			16
17	RVA		7	17
18	RHC			18
19	RHB			19
20	RHA			20
21	RMC			21
22	RMB			22
23	RMA		11	23
24	RLB			24
25	RLA			25
26	ES3			26
27	ES2			27
28	ES1			28
29	HE2			29
30	HE1			30
31	HD2			31
32	HD1			32
33	HC2			33
34	HC1			34
35	HB2			35
36	HB1			36
37	LE2			37
38	LE1			38
39	LD2			39
40	LD1			40
41	LC2			41
42	LC1			42
43	LB2			43
44	LB1			44
45	CE2			45
46	CE1			46
47	CD2			47
48	CD1			48
49	CC2			49
50	CC1			50
51	CB2			51
52	CB1			52
53	CA2			53
54	CA1		2	54
55	SE3			55
56	SE2			56
57	SE1			57
58	SSC			58
59	SSB			59
60	SSA			60
61	IB2			61
62	IB1			62
63	IA1			63
64	IA2			64
65	BB2			65
66	BB1			66
67	BA2			67
68	BA1			68

PROSPECTIVE PAYMENT FOR SNF
 STATISTICAL DATA

WORKSHEET S-7

	GROUP 1	SNF DAYS 2	SWING BED SNF DAYS 3	TOTAL (COLS. 2 + 3) 4
69	PE2			69
70	PE1			70
71	PD2			71
72	PD1			72
73	PC2			73
74	PC1			74
75	PB2			75
76	PB1			76
77	PA2			77
78	PA1			78
199	AAA			199
200	TOTAL		20	20 200

	CBSA AT BEGINNING OF COST REPORTING PERIOD 1	CBSA ON/AFTER OF THE COST REPORTING PERIOD (IF APPLICABLE) 2
--	---	--

SNF SERVICES

201 ENTER IN COLUMN 1 THE SNF CBSA CODE, OR 5 CHARACTER NON-CBSA CODE IF A RURAL FACILITY,
 IN EFFECT AT THE BEGINNING OF THE COST REPORTING PERIOD. ENTER IN COLUMN 2 THE CODE IN
 EFFECT ON OR AFTER OCTOBER 1 OF THE COST REPORTING PERIOD (IF APPLICABLE). 201

A NOTICE PUBLISHED IN THE FEDERAL REGISTER VOLUME 68, NO. 149 AUGUST 4, 2003 PROVIDED FOR AN INCREASE IN THE RUG PAYMENTS BEGINNING
 10/01/2003. CONGRESS EXPECTED THIS INCREASE TO BE USED FOR DIRECT PATIENT CARE AND RELATED EXPENSES. FOR LINES 202 THROUGH 207:
 ENTER IN COLUMN 1 THE AMOUNT OF THE EXPENSE FOR EACH CATEGORY. ENTER IN COLUMN 2 THE PERCENTAGE OF TOTAL EXPENSES FOR EACH CATEGORY
 TO TOTAL SNF REVENUE FROM WORKSHEET G-2, PART I, LINE 7, COLUMN 3. IN COLUMN 3, ENTER 'Y' OR 'N' FOR NO IF THE SPENDING REFLECTS
 INCREASES ASSOCIATED WITH DIRECT PATIENT CARE AND RELATED EXPENSES FOR EACH CATEGORY. (SEE INSTRUCTIONS)

	EXPENSES 1	PERCENTAGE 2	ASSOCIATED WITH DIRECT PATIENT CARE AND RELATED EXPENSES? 3
202	STAFFING		202
203	RECRUITMENT		203
204	RETENTION OF EMPLOYEES		204
205	TRAINING		205
206	OTHER (SPECIFY)		206
207	TOTAL SNF REVENUE (WORKSHEET G-2, PART I, LINE 7, COLUMN 3)		207

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)				0.254969	1
MEDICAID (SEE INSTRUCTIONS FOR EACH LINE)						
2	NET REVENUE FROM MEDICAID				5,535,868	2
3	DID YOU RECEIVE DSH OR SUPPLEMENTAL PAYMENTS FROM MEDICAID?				Y	3
4	IF LINE 3 IS YES, DOES LINE 2 INCLUDE ALL DSH OR SUPPLEMENTAL PAYMENTS FROM MEDICAID?				Y	4
5	IF LINE 4 IS NO, ENTER DSH OR SUPPLEMENTAL PAYMENTS FROM MEDICAID					5
6	MEDICAID CHARGES				25,435,220	6
7	MEDICAID COST (LINE 1 TIMES LINE 6)				6,485,193	7
8	DIFFERENCE BETWEEN NET REVENUE AND COSTS FOR MEDICAID PROGRAM (LINE 7 MINUS THE SUM OF LINES 2 AND 5)				949,325	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 11 MINUS LINE 9)					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 15 MINUS LINE 13)					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)				949,325	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	6,270,882	1,012,929	7,283,811		20
21	COST OF INITIAL OBLIGATION OF PATIENTS APPROVED FOR CHARITY CARE (LINE 1 TIMES LINE 20)	1,598,881	258,265	1,857,146		21
22	PARTIAL PAYMENT BY PATIENTS APPROVED FOR CHARITY CARE	53,016	8,564	61,580		22
23	COST OF CHARITY CARE	1,545,865	249,701	1,795,566		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					N 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)			4,123,971		26
27	MEDICARE BAD DEBTS FOR THE ENTIRE HOSPITAL COMPLEX (SEE INSTRUCTIONS) WORKSHEET E-3, PART V			196,292		27
28	NON-MEDICARE AND NON-REIMBURSABLE BAD DEBT EXPENSE (LINE 26 MINUS LINE 27)			3,927,679		28
29	COST OF NON-MEDICARE BAD DEBT EXPENSE (LINE 1 TIMES LINE 28)			1,001,436		29
30	COST OF NON-MEDICARE UNCOMPENSATED CARE (LINE 23, COL. 3 PLUS LINE 29)			2,797,002		30
31	TOTAL UNREIMBURSED AND UNCOMPENSATED CARE COST (LINE 19 PLUS LINE 30)			3,746,327		31

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

COST CENTER		SALARIES	OTHER	TOTAL	RECLASSIFI-	
		1	2	(COL. 1 + COL. 2)	CATIONS	
				3	4	
GENERAL SERVICE COST CENTERS						
1	00100		1,438,947	1,438,947	20,681	1
2	00200		1,278,894	1,278,894	18,380	2
3	00300					3
4	00400	207,089	7,009,445	7,216,534	-291,123	4
5	00500	2,561,350	6,921,900	9,483,250	68,019	5
6	00600	48,198	69,076	117,274	564	6
7	00700	368,937	1,372,961	1,741,898	5,058	7
8	00800	17,254	140,468	157,722	59	8
9	00900	482,989	7,360	490,349	7,813	9
10	01000	434,935	134,074	569,009	-474,459	10
11	01100				345,393	11
12	01200					12
13	01300	912,968	50,097	963,065	-197,609	13
14	01400					14
15	01500					15
16	01600	409,950	77,246	487,196	4,998	16
17	01700	113,337	3,043	116,380	1,386	17
19	01900					19
20	02000					20
21	02100					21
22	02200					22
23	02300					23
INPATIENT ROUTINE SERV COST CENTERS						
30	03000	2,286,412	337,758	2,624,170	27,637	30
31	03100	658,034	169,418	827,452	7,524	31
43	04300					43
ANCILLARY SERVICE COST CENTERS						
50	05000	1,550,735	4,525,121	6,075,856	-3,752,092	50
53	05300		564,451	564,451		53
54	05400	451,758	58,416	510,174	6,901	54
54.10	03630	193,616	90,618	284,234	2,060	54.10
54.20	03440	116,489	282,294	398,783	1,197	54.20
56	05600	86,441	232,542	318,983	695	56
57	05700	128,645	606,782	735,427	1,239	57
58	05800	34,754	704,542	739,296	799	58
60	06000	793,861	847,190	1,641,051	-153,047	60
62.30	06250					62.30
63	06300				164,354	63
65	06500	304,894	56,569	361,463	-33,811	65
66	06600	571,829	33,149	604,978	124,518	66
67	06700	235,694	2,528	238,222	48,629	67
68	06800	187,186	119,558	306,744	61,455	68
69	06900	189,852	47,766	237,618	2,927	69
71	07100	135,548	190,059	325,607	801,755	71
72	07200				3,006,138	72
73	07300	493,688	854,793	1,348,481	4,243	73
76	03950	68,537	4,589	73,126	634	76
76.97	07697	40,145	6,031	46,176	-423	76.97
76.98	07698					76.98
76.99	07699					76.99
OUTPATIENT SERVICE COST CENTERS						
91	09100	1,365,043	1,759,127	3,124,170	14,295	91
92	09200					92
OTHER REIMBURSABLE COST CENTERS						
SPECIAL PURPOSE COST CENTERS						
118		15,450,168	29,996,812	45,446,980	-153,213	118
NONREIMBURSABLE COST CENTERS						
190	19000	18,245	19,783	38,028	62	190
192	19200	8,031,513	9,364,601	17,396,114	15,573	192
192.01	19201				560	192.01
192.02	19202	128,347	559,313	687,660	438	192.02
192.03	19203	9,005	1,452	10,457	31	192.03
193	19300					193
194	07950					194
194.01	07951				136,549	194.01
200		23,637,278	39,941,961	63,579,239		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	1,459,628		1,459,628	1
2	00200	CAP REL COSTS-MVBLE EQUIP	1,297,274		1,297,274	2
3	00300	OTHER CAPITAL RELATED COSTS				3
4	00400	EMPLOYEE BENEFITS	6,925,411	-36,047	6,889,364	4
5	00500	ADMINISTRATIVE & GENERAL	9,551,269	-2,135,426	7,415,843	5
6	00600	MAINTENANCE & REPAIRS	117,838		117,838	6
7	00700	OPERATION OF PLANT	1,746,956	-31,516	1,715,440	7
8	00800	LAUNDRY & LINEN SERVICE	157,781		157,781	8
9	00900	HOUSEKEEPING	498,162	-1,479	496,683	9
10	01000	DIETARY	94,550	-6,346	88,204	10
11	01100	CAFETERIA	345,393		345,393	11
12	01200	MAINTENANCE OF PERSONNEL				12
13	01300	NURSING ADMINISTRATION	765,456	-2,171	763,285	13
14	01400	CENTRAL SERVICES & SUPPLY				14
15	01500	PHARMACY				15
16	01600	MEDICAL RECORDS & LIBRARY	492,194	-20,204	471,990	16
17	01700	SOCIAL SERVICE	117,766		117,766	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	2,651,807	-2,027	2,649,780	30
31	03100	INTENSIVE CARE UNIT	834,976		834,976	31
43	04300	NURSERY				43
ANCILLARY SERVICE COST CENTERS						
50	05000	OPERATING ROOM	2,323,764	-6,791	2,316,973	50
53	05300	ANESTHESIOLOGY	564,451	-496,642	67,809	53
54	05400	RADIOLOGY-DIAGNOSTIC	517,075	-7,794	509,281	54
54.10	03630	ULTRASONOGRAPHY	286,294		286,294	54.10
54.20	03440	MAMMOGRAPHY	399,980	-11,373	388,607	54.20
56	05600	RADIOISOTOPE	319,678	-1,744	317,934	56
57	05700	COMPUTED TOMOGRAPHY (CT) SCAN	736,666	-21,255	715,411	57
58	05800	MAGNETIC RESONANCE IMAGING (MRI)	740,095	-16,610	723,485	58
60	06000	LABORATORY	1,488,004	-14,458	1,473,546	60
62.30	06250	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63	06300	BLOOD STORING, PROCESSING & TRANS.	164,354		164,354	63
65	06500	RESPIRATORY THERAPY	327,652		327,652	65
66	06600	PHYSICAL THERAPY	729,496	-4,005	725,491	66
67	06700	OCCUPATIONAL THERAPY	286,851		286,851	67
68	06800	SPEECH PATHOLOGY	368,199	-525	367,674	68
69	06900	ELECTROCARDIOLOGY	240,545		240,545	69
71	07100	MEDICAL SUPPLIES CHRGD TO PATIENTS	1,127,362	-21,474	1,105,888	71
72	07200	IMPL. DEV. CHARGED TO PATIENT	3,006,138		3,006,138	72
73	07300	DRUGS CHARGED TO PATIENTS	1,352,724	-2,791	1,349,933	73
76	03950	DIABETES SERVICES	73,760	-362	73,398	76
76.97	07697	CARDIAC REHABILITATION	45,753	-5,000	40,753	76.97
76.98	07698	HYPERBARIC OXYGEN THERAPY				76.98
76.99	07699	LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS						
91	09100	EMERGENCY	3,138,465	-1,591,705	1,546,760	91
92	09200	OBSERVATION BEDS				92
OTHER REIMBURSABLE COST CENTERS						
SPECIAL PURPOSE COST CENTERS						
118	SUBTOTALS (SUM OF LINES 1-117)		45,293,767	-4,437,745	40,856,022	118
NONREIMBURSABLE COST CENTERS						
190	19000	GIFT, FLOWER, COFFEE SHOP & CANTEEN	38,090		38,090	190
192	19200	PHYSICIANS' PRIVATE OFFICES	17,411,687		17,411,687	192
192.01	19201	CARDIAC PHASE III	560		560	192.01
192.02	19202	FUND DEVELOPMENT	688,098		688,098	192.02
192.03	19203	PULMONARY FUNCTION	10,488		10,488	192.03
193	19300	NONPAID WORKERS				193
194	07950	CONTRACT NURSING				194
194.01	07951	NON-PATIENT DIETARY	136,549		136,549	194.01
200	TOTAL (SUM OF LINES 118-199)		63,579,239	-4,437,745	59,141,494	200

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	----- COST CENTER 2	INCREASE LINE # 3	SALARY 4	OTHER 5	
1 FIRE INSURANCE	A	CAP REL COSTS-BLDG & FIXT	1		20,681	1
2		CAP REL COSTS-MVBLE EQUIP	2		18,380	2
500 TOTAL RECLASSIFICATIONS CODE LETTER - A					39,061	500
1 CAFETERIA RECLASS	B	CAFETERIA	11	347,344	105,615	1
500 TOTAL RECLASSIFICATIONS CODE LETTER - B				347,344	105,615	500
1 BLOOD	C	BLOOD STORING, PROCESSING & T	63		164,354	1
500 TOTAL RECLASSIFICATIONS CODE LETTER - C					164,354	500
1 NON-PATIENT DIETARY & CAFETERIA	D	NON-PATIENT DIETARY	194.01	104,710	31,839	1
2						2
500 TOTAL RECLASSIFICATIONS CODE LETTER - D				104,710	31,839	500
1 REHAB ADMIN RECLASS	E	PHYSICAL THERAPY	66	107,880	9,488	1
2		OCCUPATIONAL THERAPY	67	42,488	3,737	2
3		SPEECH PATHOLOGY	68	54,688	4,809	3
500 TOTAL RECLASSIFICATIONS CODE LETTER - E				205,056	18,034	500
1 VACATION ACCRUAL RECLASS	F	ADMINISTRATIVE & GENERAL	5	8,734		1
2		MAINTENANCE & REPAIRS	6	164		2
3		OPERATION OF PLANT	7	1,258		3
4		LAUNDRY & LINEN SERVICE	8	59		4
5		HOUSEKEEPING	9	1,647		5
6		DIETARY	10	1,483		6
7		NURSING ADMINISTRATION	13	3,113		7
8		MEDICAL RECORDS & LIBRARY	16	1,398		8
9		SOCIAL SERVICE	17	386		9
10		ADULTS & PEDIATRICS	30	7,797		10
11		INTENSIVE CARE UNIT	31	2,244		11
12		OPERATING ROOM	50	5,288		12
13		RADIOLOGY-DIAGNOSTIC	54	1,541		13
14		ULTRASONOGRAPHY	54.10	660		14
15		MAMMOGRAPHY	54.20	397		15
16		RADIOISOTOPE	56	295		16
17		COMPUTED TOMOGRAPHY (CT) SCAN	57	439		17
18		MAGNETIC RESONANCE IMAGING (M	58	119		18
19		LABORATORY	60	2,707		19
20		RESPIRATORY THERAPY	65	1,040		20
21		PHYSICAL THERAPY	66	1,950		21
22		OCCUPATIONAL THERAPY	67	804		22
23		SPEECH PATHOLOGY	68	638		23
24		ELECTROCARDIOLOGY	69	647		24
25		CARDIAC REHABILITATION	76.97	137		25
26		MEDICAL SUPPLIES CHRGD TO PA	71	462		26
27		DRUGS CHARGED TO PATIENTS	73	1,683		27
28		DIABETES SERVICES	76	234		28
29		EMERGENCY	91	4,655		29
30		GIFT, FLOWER, COFFEE SHOP & C	190	62		30
31		PHYSICIANS' PRIVATE OFFICES	192	27,388		31
32		FUND DEVELOPMENT	192.02	438		32
33		PULMONARY FUNCTION	192.03	31		33
34		PHYSICIANS' PRIVATE OFFICES	192	22,763		34
500 TOTAL RECLASSIFICATIONS CODE LETTER - F				102,661		500

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	INCREASE		
			LINE #	SALARY	OTHER
1		2	3	4	5
1 TEAM AWARDS	G	ADMINISTRATIVE & GENERAL	5	98,346	1
2		MAINTENANCE & REPAIRS	6	400	2
3		OPERATION OF PLANT	7	3,800	3
4		HOUSEKEEPING	9	6,166	4
5		DIETARY	10	6,000	5
6		NURSING ADMINISTRATION	13	22,368	6
7		MEDICAL RECORDS & LIBRARY	16	3,600	7
8		SOCIAL SERVICE	17	1,000	8
9		ADULTS & PEDIATRICS	30	19,840	9
10		INTENSIVE CARE UNIT	31	5,280	10
11		OPERATING ROOM	50	12,800	11
12		RADIOLOGY-DIAGNOSTIC	54	5,360	12
13		ULTRASONOGRAPHY	54.10	1,400	13
14		COMPUTED TOMOGRAPHY (CT) SCAN	57	800	14
15		MAGNETIC RESONANCE IMAGING (M	58	680	15
16		MAMMOGRAPHY	54.20	800	16
17		RADIOISOTOPE	56	400	17
18		LABORATORY	60	8,600	18
19		RESPIRATORY THERAPY	65	2,400	19
20		PHYSICAL THERAPY	66	5,200	20
21		OCCUPATIONAL THERAPY	67	1,600	21
22		SPEECH PATHOLOGY	68	1,320	22
23		ELECTROCARDIOLOGY	69	2,280	23
24		DRUGS CHARGED TO PATIENTS	73	2,560	24
25		DIABETES SERVICES	76	400	25
26		EMERGENCY	91	9,640	26
27		PHYSICIANS' PRIVATE OFFICES	192	9,060	27
28		EMPLOYEE BENEFITS	4	20,875	28
29		EMPLOYEE BENEFITS	4	11,377	29
30		EMPLOYEE BENEFITS	4		7,241 30
500 TOTAL RECLASSIFICATIONS				264,352	7,241 500
CODE LETTER - G					
1 CARDIAC PHASE III NON-ALLOW	H	CARDIAC PHASE III	192.01	478	82 1
500 TOTAL RECLASSIFICATIONS				478	82 500
CODE LETTER - H					
1 IMPLANT DEVICE	J	IMPL. DEV. CHARGED TO PATIENT	72		3,006,138 1
500 TOTAL RECLASSIFICATIONS					3,006,138 500
CODE LETTER - J					
1 CENTRAL SUPPLY	K	MEDICAL SUPPLIES CHRGED TO PA	71		801,293 1
2					2
500 TOTAL RECLASSIFICATIONS					801,293 500
CODE LETTER - K					
1 DISABILITY	L	HOUSEKEEPING	9		4,543 1
2		ADULTS & PEDIATRICS	30		12,309 2
3		OPERATING ROOM	50		1,089 3
4		RESPIRATORY THERAPY	65		76 4
500 TOTAL RECLASSIFICATIONS					18,017 500
CODE LETTER - L					
GRAND TOTAL (INCREASES)				1,024,601	4,191,674

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE LINE #	SALARY	OTHER	WKST A-7 REF.
	1	6	7	8	9	10
1 FIRE INSURANCE	A	ADMINISTRATIVE & GENERAL	5		39,061	9 1
2						9 2
500 TOTAL RECLASSIFICATIONS CODE LETTER - A					39,061	500
1 CAFETERIA RECLASS	B	DIETARY	10	347,344	105,615	1
500 TOTAL RECLASSIFICATIONS CODE LETTER - B				347,344	105,615	500
1 BLOOD	C	LABORATORY	60		164,354	1
500 TOTAL RECLASSIFICATIONS CODE LETTER - C					164,354	500
1 NON-PATIENT DIETARY & CAFETERIA	D	DIETARY	10	22,225	6,758	1
2		CAFETERIA	11	82,485	25,081	2
500 TOTAL RECLASSIFICATIONS CODE LETTER - D				104,710	31,839	500
1 REHAB ADMIN RECLASS	E	NURSING ADMINISTRATION	13	205,056	18,034	1
2						2
3						3
500 TOTAL RECLASSIFICATIONS CODE LETTER - E				205,056	18,034	500
1 VACATION ACCRUAL RECLASS	F	EMPLOYEE BENEFITS	4		79,898	1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34		PHYSICIANS' PRIVATE OFFICES	192		22,763	34
500 TOTAL RECLASSIFICATIONS CODE LETTER - F					102,661	500

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE			WKST A-7 REF.
			LINE #	SALARY	OTHER	
1	1	6	7	8	9	10
1 TEAM AWARDS	G	EMPLOYEE BENEFITS	4	232,100		1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27		PHYSICIANS' PRIVATE OFFICES	192	20,875		27
28		EMPLOYEE BENEFITS	4		11,377	28
29		EMPLOYEE BENEFITS	4	7,241		29
30						30
500 TOTAL RECLASSIFICATIONS CODE LETTER - G				260,216	11,377	500
1 CARDIAC PHASE III NON-ALLOW	H	CARDIAC REHABILITATION	76.97	478	82	1
500 TOTAL RECLASSIFICATIONS CODE LETTER - H				478	82	500
1 IMPLANT DEVICE	J	OPERATING ROOM	50		3,006,138	1
500 TOTAL RECLASSIFICATIONS CODE LETTER - J					3,006,138	500
1 CENTRAL SUPPLY	K	OPERATING ROOM	50		764,042	1
2		RESPIRATORY THERAPY	65		37,251	2
500 TOTAL RECLASSIFICATIONS CODE LETTER - K					801,293	500
1 DISABILITY	L	HOUSEKEEPING	9	4,543		1
2		ADULTS & PEDIATRICS	30	12,309		2
3		OPERATING ROOM	50	1,089		3
4		RESPIRATORY THERAPY	65	76		4
500 TOTAL RECLASSIFICATIONS CODE LETTER - L				18,017		500
GRAND TOTAL (DECREASES)				935,821	4,280,454	

RECONCILIATION OF CAPITAL COST CENTERS

WORKSHEET A-7
 PARTS I, II & III

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

DESCRIPTION	BEGINNING BALANCES 1	----- ACQUISITIONS -----			DISPOSALS AND RETIREMENTS 5	ENDING BALANCE 6	FULLY DEPRECIATED ASSETS 7	
		PURCHASE 2	DONATION 3	TOTAL 4				
1 LAND	749,404					749,404		1
2 LAND IMPROVEMENTS	2,287,904					2,287,904		2
3 BUILDINGS AND FIXTURES	35,468,100	413,233		413,233		35,881,333		3
4 BUILDING IMPROVEMENTS								4
5 FIXED EQUIPMENT	97,230					97,230		5
6 MOVABLE EQUIPMENT	26,657,611	1,643,939		1,643,939		28,301,550		6
7 HIT DESIGNATED ASSETS								7
8 SUBTOTAL (SUM OF LINES 1-7)	65,260,249	2,057,172		2,057,172		67,317,421		8
9 RECONCILING ITEMS								9
10 TOTAL (LINE 7 MINUS LINE 9)	65,260,249	2,057,172		2,057,172		67,317,421		10

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

----- SUMMARY OF CAPITAL -----

DESCRIPTION	DEPREC- IATION 9	LEASE 10	INTEREST 11	INSURANCE (SEE INSTR.) 12	TAXES (SEE INSTR.) 13	OTHER CAPITAL- RELATED COSTS (SEE INSTR.) 14	TOTAL (1)
							(SUM OF COLS. 9-14) 15
1 CAP REL COSTS-BLDG & FIXT	1,438,947						1,438,947 1
2 CAP REL COSTS-MVBLE EQUIP	1,278,894						1,278,894 2
3 TOTAL (SUM OF LINES 1-2)	2,717,841						2,717,841 3

PART III - RECONCILIATION OF CAPITAL COST CENTERS

----- COMPUTATION OF RATIOS ----- ALLOCATION OF OTHER CAPITAL -----

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

----- SUMMARY OF CAPITAL -----

DESCRIPTION	DEPREC- IATION 9	LEASE 10	INTEREST 11	INSURANCE (SEE INSTR.) 12	TAXES (SEE INSTR.) 13	OTHER CAPITAL- RELATED COSTS (SEE INSTR.) 14	TOTAL (2)
							(SUM OF COLS. 9-14) 15
1 CAP REL COSTS-BLDG & FIXT	1,459,628						1,459,628 1
2 CAP REL COSTS-MVBLE EQUIP	1,297,274						1,297,274 2
3 TOTAL	2,756,902						2,756,902 3

ADJUSTMENTS TO EXPENSES

DESCRIPTION	BASIS	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A TO/ FROM WHICH THE AMOUNT IS TO BE ADJUSTED		WORKSHEET A-8	
			COST CENTER	LINE NO.	WKST A-7	REF
	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)	A	-2,340	ADMINISTRATIVE & GENERAL	5		7
8 TELEVISION AND RADIO SERVICE (CHAPTER 21)						8
9 PARKING LOT (CHAPTER 21)						9
10 PROVIDER-BASED PHYSICIAN ADJUSTMENT	WKST					
	A-8-2	-2,082,369				10
11 SALE OF SCRAP, WASTE, ETC. (CHAPTER 23)						11
12 RELATED ORGANIZATION TRANSACTIONS (CHAPTER 10)	WKST					
	A-8-1	-1,243,728				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	B	-20,204	MEDICAL RECORDS & LIBRARY	16		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 PHYSICIAN RECRUITMENT	A	-63,469	ADMINISTRATIVE & GENERAL	5		32
33 AHA AND IHA DUES	A	-18,357	ADMINISTRATIVE & GENERAL	5		33
34 UNEMPLOYMENT COMPENSATION	A	6,044	EMPLOYEE BENEFITS	4		34
35 PRE EMPLOYMENT PHYSICALS	A	-46,227	EMPLOYEE BENEFITS	4		35
36 PRENATAL BABY PICTURES	B	-675	ADULTS & PEDIATRICS	30		36
37 EMERGENCY MEDICAL TRANSPORTATION	B	-32,425	EMERGENCY	91		37
38 LAB NON PATIENT INCOME	B	-858	LABORATORY	60		38
39 RADIOLOGY - SILVER RECOVERY & FILM	B	-1,018	RADIOLOGY-DIAGNOSTIC	54		39
40 PEDIATRIC DEVELOPMENT	B	-3,925	PHYSICAL THERAPY	66		40
41 AUDIOLOGY	B	-525	SPEECH PATHOLOGY	68		41
42 PHARMACY - ITEMS SOLD TO PATIENTS	B	-2,791	DRUGS CHARGED TO PATIENTS	73		42
43 HOUSEKEEPING CAN RECYCLING	B	-1,479	HOUSEKEEPING	9		43
44 HOSPITAL ADMIN - FARM INCOME & OTH	B	-42,660	ADMINISTRATIVE & GENERAL	5		44
45 REYNOLDS STREET PROPERTY - RENTAL	B	-11,787	ADMINISTRATIVE & GENERAL	5		45
46 CHAPLAINCY - CANDLES & RENTAL INCO	B	-10,008	ADMINISTRATIVE & GENERAL	5		46
47 INSERVICE EDUC - NURSING - CLASS F	B	-371	NURSING ADMINISTRATION	13		47
48 UTILIZATION REVIEW - GRANTS	B	-3,127	ADMINISTRATIVE & GENERAL	5		48
49.01 DIABETES SERVICES	B	-362	DIABETES SERVICES	76		49.01
49.02 TEAM AWARD - PRIOR YEAR	A	11,377	EMPLOYEE BENEFITS	4		49.02
49.03 TEAM AWARD - CURRENT YEAR	A	-7,241	EMPLOYEE BENEFITS	4		49.03
49.04 SPORTSCARE MEDICINE - WEIGHT TRAIN	B	-80	PHYSICAL THERAPY	66		49.04
49.05 DATA PROCESSING	B	-25	ADMINISTRATIVE & GENERAL	5		49.05
49.06 DISASTER PREPAREDNESS - GRANTS	B	-28,578	ADMINISTRATIVE & GENERAL	5		49.06
49.07 NURSING ADMIN	B	-1,800	NURSING ADMINISTRATION	13		49.07
49.08 SAFETY	B	-3,127	ADMINISTRATIVE & GENERAL	5		49.08
49.09 HOUSING OTHER	B	-521	ADMINISTRATIVE & GENERAL	5		49.09
49.10 PATIENT ACCOUNTING	B	-35,635	ADMINISTRATIVE & GENERAL	5		49.10
49.11 DIETARY OP REVENUE	B	-6,346	DIETARY	10		49.11
49.12 MEDICAID ASSESSMENT	A	-783,108	ADMINISTRATIVE & GENERAL	5		49.12

PROVIDER CCN: 14-0161 SAINT JAMES HOSPITAL
PERIOD FROM 10/01/2010 TO 09/30/2011

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

VERSION: 2011.10
03/22/2012 13:59

ADJUSTMENTS TO EXPENSES

	DESCRIPTION	BASIS 1	AMOUNT 2	EXPENSE CLASSIFICATION ON WORKSHEET A TO/ FROM WHICH THE AMOUNT IS TO BE ADJUSTED		WORKSHEET A-8
				COST CENTER 3	LINE NO. 4	WKST A-7 REF 5
50	TOTAL (SUM OF LINES 1 THRU 49) TRANSFER TO WKST A, COL. 6, LINE 200)		-4,437,745			50

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

WORKSHEET A-8-1

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

LINE NO.	COST CENTER	EXPENSE ITEMS	AMOUNT OF ALLOWABLE COST	AMOUNT (INCL IN WKST A, COL. 5)	NET ADJ- USTMENTS (COL. 4-5)	WKST A-7 REF	
1	2	3	4	5	6	7	
1	5	ADMINISTRATIVE & GENERAL	CORPORATE OFFICE CHARGES	3,928,251	5,060,935	-1,132,684	1
2	7	OPERATION OF PLANT	CORPORATE OFFICECHARGES	109,302	140,818	-31,516	2
3	71	MEDICAL SUPPLIES CHRGED TO PATI	CORPORATE OFFICE CHARGES	74,474	95,948	-21,474	3
4	50	OPERATING ROOM	SFI PURCHASED MAINT	3,921	4,407	-486	4
4.01	54	RADIOLOGY-DIAGNOSTIC	SFI PURCHASED MAINT	53,962	60,649	-6,687	4.01
4.02	54.20	MAMMOGRAPHY	SFI PURCHASED MAINT	87,910	98,803	-10,893	4.02
4.03	56	RADIOISOTOPE	SFI PURCHASED MAINT	12,959	14,565	-1,606	4.03
4.04	57	COMPUTED TOMOGRAPHY (CT) SCAN	SFI PURCHASED MAINT	153,764	172,817	-19,053	4.04
4.05	54	RADIOLOGY-DIAGNOSTIC	SFI PURCHASED SERVICES	3,739	3,828	-89	4.05
4.06	54.20	MAMMOGRAPHY	SFI PURCHASED SERVICES	20,208	20,688	-480	4.06
4.07	56	RADIOISOTOPE	SFI PURCHASED SERVICES	5,848	5,986	-138	4.07
4.08	58	MAGNETIC RESONANCE IMAGING (MRI)	SFI PURCHASED SERVICES	699,998	716,608	-16,610	4.08
4.09	57	COMPUTED TOMOGRAPHY (CT) SCAN	SFI PURCHASED SERVICES	84,791	86,803	-2,012	4.09
4.10	60	LABORATORY	SYSTEMS LAB	665,973	665,973		4.10
5	TOTALS (SUM OF LINES 1-4)			5,905,100	7,148,828	-1,243,728	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.

----- RELATED ORGANIZATION(S) AND/OR HOME OFFICE -----					
SYMBOL (1)	NAME (2)	PERCENT OF OWNERSHIP (3)	NAME (4)	PERCENT OF OWNERSHIP (5)	TYPE OF BUSINESS (6)
6	B	OSF HEALTHCARE SYSTEM		100.00	
7					
8					
9					
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	PROFES- SIONAL	PROVIDER COMPONENT	RCE AMOUNT	PHYSICIAN/ PROVIDER COMPONENT HOURS	UNAD- JUSTED RCE LIMIT	5 PERCENT OF UNAD- JUSTED RCE LIMIT		
LINE NO.	2		3	4	5	6	7	8	9		
1	53	ANESTHESIOLOGY	ASSOC ANESTESIO	496,642	496,642						
2	60	LABORATORY	CENTRAL IL PATH	13,600	13,600						
3	76.97	CARDIAC REHABILITATION	MEDICAL DIRECTO	5,000	5,000						
4	91	EMERGENCY	SAINTE FRANCIS M	1,589,280	1,559,280	30,000					
5	57	COMPUTED TOMOGRAPHY (CT)	MEDICAL DIRECTO	190	190						
6	50	OPERATING ROOM	MEDICAL DIRECTO	6,305	6,305						
7	30	ADULTS & PEDIATRICS	PEDS	676	676						
8	30	ADULTS & PEDIATRICS	OB/GYN	676	676						
200		TOTAL		2,112,369	2,082,369	30,000		423	32,565	1,628	200

PROVIDER CCN: 14-0161 SAINT JAMES HOSPITAL
 PERIOD FROM 10/01/2010 TO 09/30/2011

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

VERSION: 2011.10
 03/22/2012 13:59

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	53	ANESTHESIOLOGY	ASSOC ANESTESIO				81		496,642	1
2	60	LABORATORY	CENTRAL IL PATH				100		13,600	2
3	76.97	CARDIAC REHABILITATION	MEDICAL DIRECTO				72		5,000	3
4	91	EMERGENCY	SAINT FRANCIS M				31,960		1,559,280	4
5	57	COMPUTED TOMOGRAPHY (CT)	MEDICAL DIRECTO				105		190	5
6	50	OPERATING ROOM	MEDICAL DIRECTO				88		6,305	6
7	30	ADULTS & PEDIATRICS	PEDS				63		676	7
8	30	ADULTS & PEDIATRICS	OB/GYN				96		676	8
200		TOTAL					32,565		2,082,369	200

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	NET EXP FOR COST ALLOCATION (FROM WKST A, COL.7) 0	CAP BLDGS & FIXTURES 1	CAP MOVABLE EQUIPMENT 2	EMPLOYEE BENEFITS 4	SUBTOTAL (COLS.0-4) 4A	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT	1,459,628	1,459,628				1
2 CAP REL COSTS-MVBLE EQUIP	1,297,274			1,297,274		2
4 EMPLOYEE BENEFITS	6,889,364		850	6,890,214		4
5 ADMINISTRATIVE & GENERAL MAINTENANCE & REPAIRS	7,415,843	411,500	543,864	774,931	9,146,138	5
6 OPERATION OF PLANT	117,838	10,079		14,161	142,078	6
7 LAUNDRY & LINEN SERVICE	1,715,440	79,618	36,370	108,611	1,940,039	7
8 HOUSEKEEPING	157,781	24,527		5,028	187,336	8
9 DIETARY	496,683	24,378	7,086	141,213	669,360	9
10 CAFETERIA	88,204	24,191		21,156	133,551	10
11 MAINTENANCE OF PERSONNEL	345,393	13,607		76,917	435,917	11
12 NURSING ADMINISTRATION	763,285	2,723	44,932	212,982	1,023,922	12
13 CENTRAL SERVICES & SUPPLY						13
14 PHARMACY						14
15 MEDICAL RECORDS & LIBRARY	471,990	20,457	327	120,504	613,278	15
16 SOCIAL SERVICE	117,766	4,932		33,316	156,014	16
17 NONPHYSICIAN ANESTHETISTS						17
19 NURSING SCHOOL						19
20 I&R SRVCES-SALARY & FRINGES APPRVD						20
21 I&R SRVCES-OTHER PRGM COSTS APPRVD						21
22 PARAMED ED PRGM-(SPECIFY)						22
23 INPATIENT ROUTINE SERV COST CENTERS						23
30 ADULTS & PEDIATRICS	2,649,780	148,184	59,975	668,441	3,526,380	30
31 INTENSIVE CARE UNIT	834,976	26,305	42,889	193,283	1,097,453	31
43 NURSERY						43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	2,316,973	135,804	222,860	455,281	3,130,918	50
53 ANESTHESIOLOGY	67,809		7,945		75,754	53
54 RADIOLOGY-DIAGNOSTIC	509,281	54,950	113,982	133,198	811,411	54
54.10 ULTRASONOGRAPHY	286,294	2,695	42,297	56,826	388,112	54.10
54.20 MAMMOGRAPHY	388,607		6,697	34,177	429,481	54.20
56 RADIOISOTOPE	317,934	1,011	3,793	25,305	348,043	56
57 COMPUTED TOMOGRAPHY (CT) SCAN	715,411	6,017	8,829	37,719	767,976	57
58 MAGNETIC RESONANCE IMAGING (MRI)	723,485			10,325	733,810	58
60 LABORATORY	1,473,546	11,819	80,405	233,826	1,799,596	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.	164,354				164,354	63
65 RESPIRATORY THERAPY	327,652	3,912	5,971	89,520	427,055	65
66 PHYSICAL THERAPY	725,491	39,575	10,558	199,469	975,093	66
67 OCCUPATIONAL THERAPY	286,851	16,283	1,278	81,484	385,896	67
68 SPEECH PATHOLOGY	367,674	19,306	21,579	70,811	479,370	68
69 ELECTROCARDIOLOGY	240,545	2,171	6,012	55,984	304,712	69
71 MEDICAL SUPPLIES CHRGD TO PATIENTS	1,105,888	17,902		39,498	1,163,288	71
72 IMPL. DEV. CHARGED TO PATIENT	3,006,138				3,006,138	72
73 DRUGS CHARGED TO PATIENTS	1,349,933	9,526	2,329	144,603	1,506,391	73
76 DIABETES SERVICES	73,398	964		20,088	94,450	76
76.97 CARDIAC REHABILITATION	40,753	10,911	778	11,559	64,001	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	1,546,760	50,140	25,668	400,569	2,023,137	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
SPECIAL PURPOSE COST CENTERS						
118 SUBTOTALS (SUM OF LINES 1-117)	40,856,022	1,173,487	1,297,274	4,470,785	38,150,452	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN	38,090			5,316	43,406	190
192 PHYSICIANS' PRIVATE OFFICES	17,411,687	242,420		2,343,541	19,997,648	192
192.01 CARDIAC PHASE III	560	150		139	849	192.01
192.02 FUND DEVELOPMENT	688,098	20,045		37,400	745,543	192.02
192.03 PULMONARY FUNCTION	10,488			2,624	13,112	192.03
193 NONPAID WORKERS		23,526			23,526	193
194 CONTRACT NURSING						194
194.01 NON-PATIENT DIETARY	136,549			30,409	166,958	194.01
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	59,141,494	1,459,628	1,297,274	6,890,214	59,141,494	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION		ADMINIS- TRATIVE & GENERAL 5	MAIN- TENANCE & REPAIRS 6	OPERATION OF PLANT 7	LAUNDRY & LINEN SERVICE 8	HOUSE- KEEPING 9	
GENERAL SERVICE COST CENTERS							
1	CAP REL COSTS-BLDG & FIXT						1
2	CAP REL COSTS-MVBLE EQUIP						2
4	EMPLOYEE BENEFITS						4
5	ADMINISTRATIVE & GENERAL	9,146,138					5
6	MAINTENANCE & REPAIRS	25,992	168,070				6
7	OPERATION OF PLANT	354,911	12,891	2,307,841			7
8	LAUNDRY & LINEN SERVICE	34,271	3,971	59,060	284,638		8
9	HOUSEKEEPING	122,453	3,947	58,700		854,460	9
10	DIETARY	24,432	3,917	58,249	2,246	22,726	10
11	CAFETERIA	79,747	2,203	32,764		12,783	11
12	MAINTENANCE OF PERSONNEL						12
13	NURSING ADMINISTRATION	187,316	441	6,557		2,558	13
14	CENTRAL SERVICES & SUPPLY						14
15	PHARMACY						15
16	MEDICAL RECORDS & LIBRARY	112,193	3,312	49,258		19,218	16
17	SOCIAL SERVICE	28,541	798	11,875		4,633	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	645,116	23,992	356,819	100,899	139,213	30
31	INTENSIVE CARE UNIT	200,768	4,259	63,342	18,280	24,713	31
43	NURSERY						43
ANCILLARY SERVICE COST CENTERS							
50	OPERATING ROOM	572,770	21,988	327,007	57,126	127,582	50
53	ANESTHESIOLOGY	13,858					53
54	RADIOLOGY-DIAGNOSTIC	148,440	8,897	132,317	29,350	51,623	54
54.10	ULTRASONOGRAPHY	71,001	436	6,490		2,532	54.10
54.20	MAMMOGRAPHY	78,569					54.20
56	RADIOISOTOPE	63,671	164	2,434		949	56
57	COMPUTED TOMOGRAPHY (CT) SCAN	140,494	974	14,489		5,653	57
58	MAGNETIC RESONANCE IMAGING (MRI)	134,243					58
60	LABORATORY	329,218	1,914	28,460	160	11,104	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	BLOOD STORING, PROCESSING & TRANS.	30,067					63
65	RESPIRATORY THERAPY	78,125	633	9,419		3,675	65
66	PHYSICAL THERAPY	178,384	6,408	95,294	12,644	37,179	66
67	OCCUPATIONAL THERAPY	70,596	2,636	39,208		15,297	67
68	SPEECH PATHOLOGY	87,696	3,126	46,487		18,137	68
69	ELECTROCARDIOLOGY	55,744	352	5,228		2,040	69
71	MEDICAL SUPPLIES CHRGD TO PATIENTS	212,812	2,898	43,107		16,818	71
72	IMPL. DEV. CHARGED TO PATIENT	549,943					72
73	DRUGS CHARGED TO PATIENTS	275,579	1,542	22,939		8,950	73
76	DIABETES SERVICES	17,279	156	2,321		906	76
76.97	CARDIAC REHABILITATION	11,708	1,767	26,274		10,251	76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS							
91	EMERGENCY	370,113	8,118	120,735	61,251	47,105	91
92	OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS							
SPECIAL PURPOSE COST CENTERS							
118	SUBTOTALS (SUM OF LINES 1-117)	5,306,050	121,740	1,618,833	281,956	585,645	118
NONREIMBURSABLE COST CENTERS							
190	GIFT, FLOWER, COFFEE SHOP & CANTEEN	7,941					190
192	PHYSICIANS' PRIVATE OFFICES	3,658,356	39,252	583,731	2,682	227,741	192
192.01	CARDIAC PHASE III	155	24	361		141	192.01
192.02	FUND DEVELOPMENT	136,390	3,245	48,267		18,831	192.02
192.03	PULMONARY FUNCTION	2,399					192.03
193	NONPAID WORKERS	4,304	3,809	56,649		22,102	193
194	CONTRACT NURSING						194
194.01	NON-PATIENT DIETARY	30,543					194.01
200	CROSS FOOT ADJUSTMENTS						200
201	NEGATIVE COST CENTER						201
202	TOTAL (SUM OF LINES 118-201)	9,146,138	168,070	2,307,841	284,638	854,460	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	DIETARY	CAFETERIA	NURSING ADMINIS- TRATION	MEDICAL RECORDS + LIBRARY	SOCIAL SERVICE	
	10	11	13	16	17	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
5 ADMINISTRATIVE & GENERAL						5
6 MAINTENANCE & REPAIRS						6
7 OPERATION OF PLANT						7
8 LAUNDRY & LINEN SERVICE						8
9 HOUSEKEEPING						9
10 DIETARY	245,121					10
11 CAFETERIA		563,414				11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION		21,813	1,242,607			13
14 CENTRAL SERVICES & SUPPLY						14
15 PHARMACY						15
16 MEDICAL RECORDS & LIBRARY		21,300		818,559		16
17 SOCIAL SERVICE		5,683			207,544	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	202,740	107,527	492,444	46,447	173,668	30
31 INTENSIVE CARE UNIT	35,052	25,060	114,770	10,879	33,876	31
43 NURSERY						43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	7,329	70,010	320,632	89,987		50
53 ANESTHESIOLOGY				10,784		53
54 RADIOLOGY-DIAGNOSTIC		23,778		29,118		54
54.10 ULTRASONOGRAPHY		6,131		17,195		54.10
54.20 MAMMOGRAPHY		4,721		9,513		54.20
56 RADIOISOTOPE		3,141		20,354		56
57 COMPUTED TOMOGRAPHY (CT) SCAN		5,234		92,473		57
58 MAGNETIC RESONANCE IMAGING (MRI)		1,837		50,175		58
60 LABORATORY		41,340		137,912		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.				2,423		63
65 RESPIRATORY THERAPY		13,288		5,991		65
66 PHYSICAL THERAPY		27,731		16,719		66
67 OCCUPATIONAL THERAPY		10,938		8,649		67
68 SPEECH PATHOLOGY		9,379		3,740		68
69 ELECTROCARDIOLOGY		8,759		24,985		69
71 MEDICAL SUPPLIES CHRGD TO PATIENTS		8,695		71,529		71
72 IMPL. DEV. CHARGED TO PATIENT				72,886		72
73 DRUGS CHARGED TO PATIENTS		12,135		52,222		73
76 DIABETES SERVICES		2,692	12,328	592		76
76.97 CARDIAC REHABILITATION		1,431		740		76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY		66,036	302,433	43,246		91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
SPECIAL PURPOSE COST CENTERS						
118 SUBTOTALS (SUM OF LINES 1-117)	245,121	498,659	1,242,607	818,559	207,544	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
192 PHYSICIANS' PRIVATE OFFICES		64,306				192
192.01 CARDIAC PHASE III						192.01
192.02 FUND DEVELOPMENT		43				192.02
192.03 PULMONARY FUNCTION		406				192.03
193 NONPAID WORKERS						193
194 CONTRACT NURSING						194
194.01 NON-PATIENT DIETARY						194.01
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	245,121	563,414	1,242,607	818,559	207,544	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	I&R COST & POST STEP-DOWN ADJS		TOTAL	
	SUBTOTAL 24	25		
GENERAL SERVICE COST CENTERS				
1 CAP REL COSTS-BLDG & FIXT				1
2 CAP REL COSTS-MVBLE EQUIP				2
4 EMPLOYEE BENEFITS				4
5 ADMINISTRATIVE & GENERAL				5
6 MAINTENANCE & REPAIRS				6
7 OPERATION OF PLANT				7
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	5,815,245		5,815,245	30
31 INTENSIVE CARE UNIT	1,628,452		1,628,452	31
43 NURSERY				43
ANCILLARY SERVICE COST CENTERS				
50 OPERATING ROOM	4,725,349		4,725,349	50
53 ANESTHESIOLOGY	100,396		100,396	53
54 RADIOLOGY-DIAGNOSTIC	1,234,934		1,234,934	54
54.10 ULTRASONOGRAPHY	491,897		491,897	54.10
54.20 MAMMOGRAPHY	522,284		522,284	54.20
56 RADIOISOTOPE	438,756		438,756	56
57 COMPUTED TOMOGRAPHY (CT) SCAN	1,027,293		1,027,293	57
58 MAGNETIC RESONANCE IMAGING (MRI)	920,065		920,065	58
60 LABORATORY	2,349,704		2,349,704	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63 BLOOD STORING, PROCESSING & TRANS.	196,844		196,844	63
65 RESPIRATORY THERAPY	538,186		538,186	65
66 PHYSICAL THERAPY	1,349,452		1,349,452	66
67 OCCUPATIONAL THERAPY	533,220		533,220	67
68 SPEECH PATHOLOGY	647,935		647,935	68
69 ELECTROCARDIOLOGY	401,820		401,820	69
71 MEDICAL SUPPLIES CHRGED TO PATIENTS	1,519,147		1,519,147	71
72 IMPL. DEV. CHARGED TO PATIENT	3,628,967		3,628,967	72
73 DRUGS CHARGED TO PATIENTS	1,879,758		1,879,758	73
76 DIABETES SERVICES	130,724		130,724	76
76.97 CARDIAC REHABILITATION	116,172		116,172	76.97
76.98 HYPERBARIC OXYGEN THERAPY				76.98
76.99 LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS				
91 EMERGENCY	3,042,174		3,042,174	91
92 OBSERVATION BEDS				92
OTHER REIMBURSABLE COST CENTERS				
SPECIAL PURPOSE COST CENTERS				
118 SUBTOTALS (SUM OF LINES 1-117)	33,238,774		33,238,774	118
NONREIMBURSABLE COST CENTERS				
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN	51,347		51,347	190
192 PHYSICIANS' PRIVATE OFFICES	24,573,716		24,573,716	192
192.01 CARDIAC PHASE III	1,530		1,530	192.01
192.02 FUND DEVELOPMENT	952,319		952,319	192.02
192.03 PULMONARY FUNCTION	15,917		15,917	192.03
193 NONPAID WORKERS	110,390		110,390	193
194 CONTRACT NURSING				194
194.01 NON-PATIENT DIETARY	197,501		197,501	194.01
200 CROSS FOOT ADJUSTMENTS				200
201 NEGATIVE COST CENTER				201
202 TOTAL (SUM OF LINES 118-201)	59,141,494		59,141,494	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B
 PART II

COST CENTER DESCRIPTION	DIR ASSGND	CAP	CAP	SUBTOTAL	EMPLOYEE	
	CAP-REL COSTS	BLDGS & FIXTURES	MOVABLE EQUIPMENT		BENEFITS	
	0	1	2	2A	4	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS			850	850	850	4
5 ADMINISTRATIVE & GENERAL	833,491	411,500	543,864	1,788,855	96	5
6 MAINTENANCE & REPAIRS		10,079		10,079	2	6
7 OPERATION OF PLANT		79,618	36,370	115,988	13	7
8 LAUNDRY & LINEN SERVICE		24,527		24,527	1	8
9 HOUSEKEEPING		24,378	7,086	31,464	18	9
10 DIETARY		24,191		24,191	3	10
11 CAFETERIA		13,607		13,607	10	11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION		2,723	44,932	47,655	26	13
14 CENTRAL SERVICES & SUPPLY	669			669		14
15 PHARMACY						15
16 MEDICAL RECORDS & LIBRARY	1,058	20,457	327	21,842	15	16
17 SOCIAL SERVICE		4,932		4,932	4	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	4,229	148,184	59,975	212,388	83	30
31 INTENSIVE CARE UNIT	3,189	26,305	42,889	72,383	24	31
43 NURSERY						43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	1,115	135,804	222,860	359,779	56	50
53 ANESTHESIOLOGY			7,945	7,945		53
54 RADIOLOGY-DIAGNOSTIC		54,950	113,982	168,932	17	54
54.10 ULTRASONOGRAPHY		2,695	42,297	44,992	7	54.10
54.20 MAMMOGRAPHY	152,216		6,697	158,913	4	54.20
56 RADIOISOTOPE		1,011	3,793	4,804	3	56
57 COMPUTED TOMOGRAPHY (CT) SCAN	279,960	6,017	8,829	294,806	5	57
58 MAGNETIC RESONANCE IMAGING (MRI)					1	58
60 LABORATORY		11,819	80,405	92,224	29	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.						63
65 RESPIRATORY THERAPY		3,912	5,971	9,883	11	65
66 PHYSICAL THERAPY	669	39,575	10,558	50,802	25	66
67 OCCUPATIONAL THERAPY		16,283	1,278	17,561	10	67
68 SPEECH PATHOLOGY		19,306	21,579	40,885	9	68
69 ELECTROCARDIOLOGY	536	2,171	6,012	8,719	7	69
71 MEDICAL SUPPLIES CHRGD TO PATIENTS		17,902		17,902	5	71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS		9,526	2,329	11,855	18	73
76 DIABETES SERVICES		964		964	2	76
76.97 CARDIAC REHABILITATION		10,911	778	11,689	1	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	3,710	50,140	25,668	79,518	50	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
SPECIAL PURPOSE COST CENTERS						
118 SUBTOTALS (SUM OF LINES 1-117)	1,280,842	1,173,487	1,297,274	3,751,603	555	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN					1	190
192 PHYSICIANS' PRIVATE OFFICES	159,772	242,420		402,192	285	192
192.01 CARDIAC PHASE III		150		150		192.01
192.02 FUND DEVELOPMENT		20,045		20,045	5	192.02
192.03 PULMONARY FUNCTION						192.03
193 NONPAID WORKERS		23,526		23,526		193
194 CONTRACT NURSING						194
194.01 NON-PATIENT DIETARY					4	194.01
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	1,440,614	1,459,628	1,297,274	4,197,516	850	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B
 PART II

COST CENTER DESCRIPTION	ADMINIS- TRATIVE & GENERAL 5	MAIN- TENANCE & REPAIRS 6	OPERATION OF PLANT 7	LAUNDRY & LINEN SERVICE 8	HOUSE- KEEPING 9	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
5 ADMINISTRATIVE & GENERAL	1,788,951					5
6 MAINTENANCE & REPAIRS	5,084	15,165				6
7 OPERATION OF PLANT	69,418	1,163	186,582			7
8 LAUNDRY & LINEN SERVICE	6,703	358	4,775	36,364		8
9 HOUSEKEEPING	23,951	356	4,746		60,535	9
10 DIETARY	4,779	353	4,709	287	1,610	10
11 CAFETERIA	15,598	199	2,649		906	11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	36,638	40	530		181	13
14 CENTRAL SERVICES & SUPPLY						14
15 PHARMACY						15
16 MEDICAL RECORDS & LIBRARY	21,944	299	3,982		1,362	16
17 SOCIAL SERVICE	5,582	72	960		328	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	126,181	2,165	28,848	12,891	9,863	30
31 INTENSIVE CARE UNIT	39,269	384	5,121	2,335	1,751	31
43 NURSERY						43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	112,031	1,984	26,438	7,298	9,039	50
53 ANESTHESIOLOGY	2,711					53
54 RADIOLOGY-DIAGNOSTIC	29,034	803	10,697	3,750	3,657	54
54.10 ULTRASONOGRAPHY	13,887	39	525		179	54.10
54.20 MAMMOGRAPHY	15,368					54.20
56 RADIOISOTOPE	12,454	15	197		67	56
57 COMPUTED TOMOGRAPHY (CT) SCAN	27,480	88	1,171		400	57
58 MAGNETIC RESONANCE IMAGING (MRI)	26,257					58
60 LABORATORY	64,393	173	2,301	20	787	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.	5,881					63
65 RESPIRATORY THERAPY	15,281	57	761		260	65
66 PHYSICAL THERAPY	34,891	578	7,704	1,615	2,634	66
67 OCCUPATIONAL THERAPY	13,808	238	3,170		1,084	67
68 SPEECH PATHOLOGY	17,153	282	3,758		1,285	68
69 ELECTROCARDIOLOGY	10,903	32	423		144	69
71 MEDICAL SUPPLIES CHRGD TO PATIENTS	41,625	262	3,485		1,191	71
72 IMPL. DEV. CHARGED TO PATIENT	107,566					72
73 DRUGS CHARGED TO PATIENTS	53,902	139	1,855		634	73
76 DIABETES SERVICES	3,380	14	188		64	76
76.97 CARDIAC REHABILITATION	2,290	159	2,124		726	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	72,392	733	9,761	7,825	3,337	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
SPECIAL PURPOSE COST CENTERS						
118 SUBTOTALS (SUM OF LINES 1-117)	1,037,834	10,985	130,878	36,021	41,489	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN	1,553					190
192 PHYSICIANS' PRIVATE OFFICES	715,572	3,541	47,193	343	16,136	192
192.01 CARDIAC PHASE III	30	2	29		10	192.01
192.02 FUND DEVELOPMENT	26,677	293	3,902		1,334	192.02
192.03 PULMONARY FUNCTION	469					192.03
193 NONPAID WORKERS	842	344	4,580		1,566	193
194 CONTRACT NURSING						194
194.01 NON-PATIENT DIETARY	5,974					194.01
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	1,788,951	15,165	186,582	36,364	60,535	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B
 PART II

COST CENTER DESCRIPTION	DIETARY	CAFETERIA	NURSING	MEDICAL	SOCIAL
	10	11	ADMINIS- TRATION 13	RECORDS + LIBRARY 16	SERVICE 17
GENERAL SERVICE COST CENTERS					
1 CAP REL COSTS-BLDG & FIXT					1
2 CAP REL COSTS-MVBLE EQUIP					2
4 EMPLOYEE BENEFITS					4
5 ADMINISTRATIVE & GENERAL					5
6 MAINTENANCE & REPAIRS					6
7 OPERATION OF PLANT					7
8 LAUNDRY & LINEN SERVICE					8
9 HOUSEKEEPING					9
10 DIETARY	35,932				10
11 CAFETERIA		32,969			11
12 MAINTENANCE OF PERSONNEL					12
13 NURSING ADMINISTRATION		1,276	86,346		13
14 CENTRAL SERVICES & SUPPLY					14
15 PHARMACY					15
16 MEDICAL RECORDS & LIBRARY		1,246		50,690	16
17 SOCIAL SERVICE		333			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	29,720	6,290	34,219	2,875	10,218
31 INTENSIVE CARE UNIT	5,138	1,466	7,975	673	1,993
43 NURSERY					43
ANCILLARY SERVICE COST CENTERS					
50 OPERATING ROOM	1,074	4,097	22,280	5,571	50
53 ANESTHESIOLOGY				668	53
54 RADIOLOGY-DIAGNOSTIC		1,391		1,803	54
54.10 ULTRASONOGRAPHY		359		1,065	54.10
54.20 MAMMOGRAPHY		276		589	54.20
56 RADIOISOTOPE		184		1,260	56
57 COMPUTED TOMOGRAPHY (CT) SCAN		306		5,725	57
58 MAGNETIC RESONANCE IMAGING (MRI)		108		3,106	58
60 LABORATORY		2,419		8,552	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS					62.30
63 BLOOD STORING, PROCESSING & TRANS.				150	63
65 RESPIRATORY THERAPY		778		371	65
66 PHYSICAL THERAPY		1,623		1,035	66
67 OCCUPATIONAL THERAPY		640		535	67
68 SPEECH PATHOLOGY		549		232	68
69 ELECTROCARDIOLOGY		513		1,547	69
71 MEDICAL SUPPLIES CHRGED TO PATIENTS		509		4,428	71
72 IMPL. DEV. CHARGED TO PATIENT				4,512	72
73 DRUGS CHARGED TO PATIENTS		710		3,233	73
76 DIABETES SERVICES		158	857	37	76
76.97 CARDIAC REHABILITATION		84		46	76.97
76.98 HYPERBARIC OXYGEN THERAPY					76.98
76.99 LITHOTRIPSY					76.99
OUTPATIENT SERVICE COST CENTERS					
91 EMERGENCY		3,864	21,015	2,677	91
92 OBSERVATION BEDS					92
OTHER REIMBURSABLE COST CENTERS					
SPECIAL PURPOSE COST CENTERS					
118 SUBTOTALS (SUM OF LINES 1-117)	35,932	29,179	86,346	50,690	12,211
NONREIMBURSABLE COST CENTERS					
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN					190
192 PHYSICIANS' PRIVATE OFFICES		3,763			192
192.01 CARDIAC PHASE III					192.01
192.02 FUND DEVELOPMENT		3			192.02
192.03 PULMONARY FUNCTION		24			192.03
193 NONPAID WORKERS					193
194 CONTRACT NURSING					194
194.01 NON-PATIENT DIETARY					194.01
200 CROSS FOOT ADJUSTMENTS					200
201 NEGATIVE COST CENTER					201
202 TOTAL (SUM OF LINES 118-201)	35,932	32,969	86,346	50,690	12,211

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B
 PART II

COST CENTER DESCRIPTION	SUBTOTAL 24	I&R COST & POST STEP- DOWN ADJS	TOTAL 26	
		25		
GENERAL SERVICE COST CENTERS				
1 CAP REL COSTS-BLDG & FIXT				1
2 CAP REL COSTS-MVBLE EQUIP				2
4 EMPLOYEE BENEFITS				4
5 ADMINISTRATIVE & GENERAL				5
6 MAINTENANCE & REPAIRS				6
7 OPERATION OF PLANT				7
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	475,741		475,741	30
31 INTENSIVE CARE UNIT	138,512		138,512	31
43 NURSERY				43
ANCILLARY SERVICE COST CENTERS				
50 OPERATING ROOM	549,647		549,647	50
53 ANESTHESIOLOGY	11,324		11,324	53
54 RADIOLOGY-DIAGNOSTIC	220,084		220,084	54
54.10 ULTRASONOGRAPHY	61,053		61,053	54.10
54.20 MAMMOGRAPHY	175,150		175,150	54.20
56 RADIOISOTOPE	18,984		18,984	56
57 COMPUTED TOMOGRAPHY (CT) SCAN	329,981		329,981	57
58 MAGNETIC RESONANCE IMAGING (MRI)	29,472		29,472	58
60 LABORATORY	170,898		170,898	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63 BLOOD STORING, PROCESSING & TRANS.	6,031		6,031	63
65 RESPIRATORY THERAPY	27,402		27,402	65
66 PHYSICAL THERAPY	100,907		100,907	66
67 OCCUPATIONAL THERAPY	37,046		37,046	67
68 SPEECH PATHOLOGY	64,153		64,153	68
69 ELECTROCARDIOLOGY	22,288		22,288	69
71 MEDICAL SUPPLIES CHRGD TO PATIENTS	69,407		69,407	71
72 IMPL. DEV. CHARGED TO PATIENT	112,078		112,078	72
73 DRUGS CHARGED TO PATIENTS	72,346		72,346	73
76 DIABETES SERVICES	5,664		5,664	76
76.97 CARDIAC REHABILITATION	17,119		17,119	76.97
76.98 HYPERBARIC OXYGEN THERAPY				76.98
76.99 LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS				
91 EMERGENCY	201,172		201,172	91
92 OBSERVATION BEDS				92
OTHER REIMBURSABLE COST CENTERS				
SPECIAL PURPOSE COST CENTERS				
118 SUBTOTALS (SUM OF LINES 1-117)	2,916,459		2,916,459	118
NONREIMBURSABLE COST CENTERS				
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN	1,554		1,554	190
192 PHYSICIANS' PRIVATE OFFICES	1,189,025		1,189,025	192
192.01 CARDIAC PHASE III	221		221	192.01
192.02 FUND DEVELOPMENT	52,259		52,259	192.02
192.03 PULMONARY FUNCTION	493		493	192.03
193 NONPAID WORKERS	30,858		30,858	193
194 CONTRACT NURSING				194
194.01 NON-PATIENT DIETARY	5,978		5,978	194.01
200 CROSS FOOT ADJUSTMENTS				200
201 NEGATIVE COST CENTER				201
202 TOTAL (SUM OF LINES 118-201)	4,196,847		4,196,847	202

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	CAP BLDGS & FIXTURES SQUARE FEET	CAP MOVABLE EQUIPMENT DOLLAR VALUE	EMPLOYEE BENEFITS GROSS SALARIES	RECON-CILIATION	ADMINIS-TRATIVE & GENERAL ACCUM COST	
	1	2	4	5A	5	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT	155,976					1
2 CAP REL COSTS-MVBLE EQUIP		1,278,895				2
4 EMPLOYEE BENEFITS		838	23,726,058			4
5 ADMINISTRATIVE & GENERAL	43,973	536,161	2,668,430	-9,146,138	49,995,356	5
6 MAINTENANCE & REPAIRS	1,077		48,762		142,078	6
7 OPERATION OF PLANT	8,508	35,855	373,995		1,940,039	7
8 LAUNDRY & LINEN SERVICE	2,621		17,313		187,336	8
9 HOUSEKEEPING	2,605	6,986	486,259		669,360	9
10 DIETARY	2,585		72,849		133,551	10
11 CAFETERIA	1,454		264,859		435,917	11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	291	44,295	733,393		1,023,922	13
14 CENTRAL SERVICES & SUPPLY						14
15 PHARMACY						15
16 MEDICAL RECORDS & LIBRARY	2,186	322	414,948		613,278	16
17 SOCIAL SERVICE	527		114,723		156,014	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	15,835	59,125	2,301,740		3,526,380	30
31 INTENSIVE CARE UNIT	2,811	42,281	665,558		1,097,453	31
43 NURSERY						43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	14,512	219,703	1,567,734		3,130,918	50
53 ANESTHESIOLOGY		7,832			75,754	53
54 RADIOLOGY-DIAGNOSTIC	5,872	112,367	458,659		811,411	54
54.10 ULTRASONOGRAPHY	288	41,698	195,676		388,112	54.10
54.20 MAMMOGRAPHY		6,602	117,686		429,481	54.20
56 RADIOISOTOPE	108	3,739	87,136		348,043	56
57 COMPUTED TOMOGRAPHY (CT) SCAN	643	8,704	129,884		767,976	57
58 MAGNETIC RESONANCE IMAGING (MRI)			35,553		733,810	58
60 LABORATORY	1,263	79,266	805,168		1,799,596	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.					164,354	63
65 RESPIRATORY THERAPY	418	5,886	308,258		427,055	65
66 PHYSICAL THERAPY	4,229	10,408	686,859		975,093	66
67 OCCUPATIONAL THERAPY	1,740	1,260	280,586		385,896	67
68 SPEECH PATHOLOGY	2,063	21,273	243,832		479,370	68
69 ELECTROCARDIOLOGY	232	5,927	192,779		304,712	69
71 MEDICAL SUPPLIES CHRGD TO PATIENTS	1,913		136,010		1,163,288	71
72 IMPL. DEV. CHARGED TO PATIENT					3,006,138	72
73 DRUGS CHARGED TO PATIENTS	1,018	2,296	497,931		1,506,391	73
76 DIABETES SERVICES	103		69,171		94,450	76
76.97 CARDIAC REHABILITATION	1,166	767	39,804		64,001	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	5,358	25,304	1,379,338		2,023,137	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
SPECIAL PURPOSE COST CENTERS						
118 SUBTOTALS (SUM OF LINES 1-117)	125,399	1,278,895	15,394,893	-9,146,138	29,004,314	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN			18,307		43,406	190
192 PHYSICIANS' PRIVATE OFFICES	25,905		8,069,849		19,997,648	192
192.01 CARDIAC PHASE III	16		478		849	192.01
192.02 FUND DEVELOPMENT	2,142		128,785		745,543	192.02
192.03 PULMONARY FUNCTION			9,036		13,112	192.03
193 NONPAID WORKERS	2,514				23,526	193
194 CONTRACT NURSING						194
194.01 NON-PATIENT DIETARY			104,710		166,958	194.01

PROVIDER CCN: 14-0161 SAINT JAMES HOSPITAL
PERIOD FROM 10/01/2010 TO 09/30/2011

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

VERSION: 2011.10
03/22/2012 13:59

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	CAP BLDGS & FIXTURES SQUARE FEET 1	CAP MOVABLE EQUIPMENT DOLLAR VALUE 2	EMPLOYEE BENEFITS GROSS SALARIES 4	RECON- CILIATION 5A	ADMINIS- TRATIVE & GENERAL ACCUM COST 5	
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 COST TO BE ALLOC PER B PT I	1,459,628	1,297,274	6,890,214		9,146,138	202
203 UNIT COST MULT-WS B PT I	9.358029	1.014371	0.290407		0.182940	203
204 COST TO BE ALLOC PER B PT II			850		1,788,951	204
205 UNIT COST MULT-WS B PT II			0.000036		0.035782	205

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	MAIN- TENANCE & REPAIRS SQUARE FEET 6	OPERATION OF PLANT SQUARE FEET 7	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY 8	HOUSE- KEEPING SQUARE FEET 9	DIETARY MEALS SERVED 10	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
5 ADMINISTRATIVE & GENERAL						5
6 MAINTENANCE & REPAIRS	110,926					6
7 OPERATION OF PLANT	8,508	102,418				7
8 LAUNDRY & LINEN SERVICE	2,621	2,621	289,817			8
9 HOUSEKEEPING	2,605	2,605		97,192		9
10 DIETARY	2,585	2,585	2,287	2,585	16,287	10
11 CAFETERIA	1,454	1,454		1,454		11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	291	291		291		13
14 CENTRAL SERVICES & SUPPLY						14
15 PHARMACY						15
16 MEDICAL RECORDS & LIBRARY	2,186	2,186		2,186		16
17 SOCIAL SERVICE	527	527		527		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	15,835	15,835	102,735	15,835	13,471	30
31 INTENSIVE CARE UNIT	2,811	2,811	18,613	2,811	2,329	31
43 NURSERY						43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	14,512	14,512	58,165	14,512	487	50
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC	5,872	5,872	29,884	5,872		54
54.10 ULTRASONOGRAPHY	288	288		288		54.10
54.20 MAMMOGRAPHY						54.20
56 RADIOISOTOPE	108	108		108		56
57 COMPUTED TOMOGRAPHY (CT) SCAN	643	643		643		57
58 MAGNETIC RESONANCE IMAGING (MRI)						58
60 LABORATORY	1,263	1,263	163	1,263		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.						63
65 RESPIRATORY THERAPY	418	418		418		65
66 PHYSICAL THERAPY	4,229	4,229	12,874	4,229		66
67 OCCUPATIONAL THERAPY	1,740	1,740		1,740		67
68 SPEECH PATHOLOGY	2,063	2,063		2,063		68
69 ELECTROCARDIOLOGY	232	232		232		69
71 MEDICAL SUPPLIES CHRGD TO PATIENTS	1,913	1,913		1,913		71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS	1,018	1,018		1,018		73
76 DIABETES SERVICES	103	103		103		76
76.97 CARDIAC REHABILITATION	1,166	1,166		1,166		76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	5,358	5,358	62,365	5,358		91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
SPECIAL PURPOSE COST CENTERS						
118 SUBTOTALS (SUM OF LINES 1-117)	80,349	71,841	287,086	66,615	16,287	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
192 PHYSICIANS' PRIVATE OFFICES	25,905	25,905	2,731	25,905		192
192.01 CARDIAC PHASE III	16	16		16		192.01
192.02 FUND DEVELOPMENT	2,142	2,142		2,142		192.02
192.03 PULMONARY FUNCTION						192.03
193 NONPAID WORKERS	2,514	2,514		2,514		193
194 CONTRACT NURSING						194
194.01 NON-PATIENT DIETARY						194.01

PROVIDER CCN: 14-0161 SAINT JAMES HOSPITAL
 PERIOD FROM 10/01/2010 TO 09/30/2011

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

VERSION: 2011.10
 03/22/2012 13:59

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION		MAIN- TENANCE & REPAIRS SQUARE FEET 6	OPERATION OF PLANT SQUARE FEET 7	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY 8	HOUSE- KEEPING SQUARE FEET 9	DIETARY MEALS SERVED 10	
200	CROSS FOOT ADJUSTMENTS						200
201	NEGATIVE COST CENTER						201
202	COST TO BE ALLOC PER B PT I	168,070	2,307,841	284,638	854,460	245,121	202
203	UNIT COST MULT-WS B PT I	1.515154	22.533549	0.982130	8.791464	15.050101	203
204	COST TO BE ALLOC PER B PT II	15,165	186,582	36,364	60,535	35,932	204
205	UNIT COST MULT-WS B PT II	0.136713	1.821770	0.125472	0.622839	2.206177	205

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	CAFETERIA	NURSING ADMINIS- TRATION	MEDICAL RECORDS + LIBRARY TOTAL REVENUE	SOCIAL SERVICE PATIENT DAYS	
	FTE'S	FTE'S			
	11	13	16	17	
GENERAL SERVICE COST CENTERS					
1 CAP REL COSTS-BLDG & FIXT					1
2 CAP REL COSTS-MVBLE EQUIP					2
4 EMPLOYEE BENEFITS					4
5 ADMINISTRATIVE & GENERAL					5
6 MAINTENANCE & REPAIRS					6
7 OPERATION OF PLANT					7
8 LAUNDRY & LINEN SERVICE					8
9 HOUSEKEEPING					9
10 DIETARY					10
11 CAFETERIA	26,372				11
12 MAINTENANCE OF PERSONNEL					12
13 NURSING ADMINISTRATION	1,021	12,700			13
14 CENTRAL SERVICES & SUPPLY					14
15 PHARMACY					15
16 MEDICAL RECORDS & LIBRARY	997		135,865,092		16
17 SOCIAL SERVICE	266			4,644	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	5,033	5,033	7,708,963	3,886	30
31 INTENSIVE CARE UNIT	1,173	1,173	1,805,577	758	31
43 NURSERY					43
ANCILLARY SERVICE COST CENTERS					
50 OPERATING ROOM	3,277	3,277	14,935,539		50
53 ANESTHESIOLOGY			1,789,897		53
54 RADIOLOGY-DIAGNOSTIC	1,113		4,832,866		54
54.10 ULTRASONOGRAPHY	287		2,853,947		54.10
54.20 MAMMOGRAPHY	221		1,578,889		54.20
56 RADIOISOTOPE	147		3,378,219		56
57 COMPUTED TOMOGRAPHY (CT) SCAN	245		15,348,253		57
58 MAGNETIC RESONANCE IMAGING (MRI)	86		8,327,882		58
60 LABORATORY	1,935		22,894,503		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS					62.30
63 BLOOD STORING, PROCESSING & TRANS.			402,137		63
65 RESPIRATORY THERAPY	622		994,415		65
66 PHYSICAL THERAPY	1,298		2,774,987		66
67 OCCUPATIONAL THERAPY	512		1,435,506		67
68 SPEECH PATHOLOGY	439		620,748		68
69 ELECTROCARDIOLOGY	410		4,146,857		69
71 MEDICAL SUPPLIES CHRGD TO PATIENTS	407		11,872,065		71
72 IMPL. DEV. CHARGED TO PATIENT			12,097,276		72
73 DRUGS CHARGED TO PATIENTS	568		8,667,589		73
76 DIABETES SERVICES	126	126	98,308		76
76.97 CARDIAC REHABILITATION	67		122,832		76.97
76.98 HYPERBARIC OXYGEN THERAPY					76.98
76.99 LITHOTRIPSY					76.99
OUTPATIENT SERVICE COST CENTERS					
91 EMERGENCY	3,091	3,091	7,177,837		91
92 OBSERVATION BEDS					92
OTHER REIMBURSABLE COST CENTERS					
SPECIAL PURPOSE COST CENTERS					
118 SUBTOTALS (SUM OF LINES 1-117)	23,341	12,700	135,865,092	4,644	118
NONREIMBURSABLE COST CENTERS					
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN					190
192 PHYSICIANS' PRIVATE OFFICES	3,010				192
192.01 CARDIAC PHASE III					192.01
192.02 FUND DEVELOPMENT	2				192.02
192.03 PULMONARY FUNCTION	19				192.03
193 NONPAID WORKERS					193
194 CONTRACT NURSING					194
194.01 NON-PATIENT DIETARY					194.01

PROVIDER CCN: 14-0161 SAINT JAMES HOSPITAL
PERIOD FROM 10/01/2010 TO 09/30/2011

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

VERSION: 2011.10
03/22/2012 13:59

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	CAFETERIA FTE'S	NURSING ADMINIS- TRATION FTE'S	MEDICAL RECORDS + LIBRARY TOTAL REVENUE	SOCIAL SERVICE PATIENT DAYS	
200 CROSS FOOT ADJUSTMENTS	11	13	16	17	200
201 NEGATIVE COST CENTER					201
202 COST TO BE ALLOC PER B PT I	563,414	1,242,607	818,559	207,544	202
203 UNIT COST MULT-WS B PT I	21.364098	97.843071	0.006025	44.690784	203
204 COST TO BE ALLOC PER B PT II	32,969	86,346	50,690	12,211	204
205 UNIT COST MULT-WS B PT II	1.250152	6.798898	0.000373	2.629414	205

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	5,815,245		5,815,245		5,815,245	30
31 INTENSIVE CARE UNIT	1,628,452		1,628,452		1,628,452	31
43 NURSERY						43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	4,725,349		4,725,349		4,725,349	50
53 ANESTHESIOLOGY	100,396		100,396		100,396	53
54 RADIOLOGY-DIAGNOSTIC	1,234,934		1,234,934		1,234,934	54
54.10 ULTRASONOGRAPHY	491,897		491,897		491,897	54.10
54.20 MAMMOGRAPHY	522,284		522,284		522,284	54.20
56 RADIOISOTOPE	438,756		438,756		438,756	56
57 COMPUTED TOMOGRAPHY (CT) SC	1,027,293		1,027,293		1,027,293	57
58 MAGNETIC RESONANCE IMAGING	920,065		920,065		920,065	58
60 LABORATORY	2,349,704		2,349,704		2,349,704	60
62.30 BLOOD CLOTTING FOR HEMOPHIL						62.30
63 BLOOD STORING, PROCESSING &	196,844		196,844		196,844	63
65 RESPIRATORY THERAPY	538,186		538,186		538,186	65
66 PHYSICAL THERAPY	1,349,452		1,349,452		1,349,452	66
67 OCCUPATIONAL THERAPY	533,220		533,220		533,220	67
68 SPEECH PATHOLOGY	647,935		647,935		647,935	68
69 ELECTROCARDIOLOGY	401,820		401,820		401,820	69
71 MEDICAL SUPPLIES CHRGED TO	1,519,147		1,519,147		1,519,147	71
72 IMPL. DEV. CHARGED TO PATIE	3,628,967		3,628,967		3,628,967	72
73 DRUGS CHARGED TO PATIENTS	1,879,758		1,879,758		1,879,758	73
76 DIABETES SERVICES	130,724		130,724		130,724	76
76.97 CARDIAC REHABILITATION	116,172		116,172		116,172	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	3,042,174		3,042,174		3,042,174	91
92 OBSERVATION BEDS	1,195,862		1,195,862		1,195,862	92
OTHER REIMBURSABLE COST CENTERS						
200 SUBTOTAL (SEE INSTRUCTIONS)	34,434,636		34,434,636		34,434,636	200
201 LESS OBSERVATION BEDS	1,195,862		1,195,862		1,195,862	201
202 TOTAL (SEE INSTRUCTIONS)	33,238,774		33,238,774		33,238,774	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	5,205,804		5,205,804			30
31 INTENSIVE CARE UNIT	1,631,607		1,631,607			31
43 NURSERY						43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	5,346,899	9,588,640	14,935,539	0.316383	0.316383	0.316383 50
53 ANESTHESIOLOGY	810,484	979,413	1,789,897	0.056090	0.056090	0.056090 53
54 RADIOLOGY-DIAGNOSTIC	797,672	4,035,194	4,832,866	0.255528	0.255528	0.255528 54
54.10 ULTRASONOGRAPHY	133,449	2,720,498	2,853,947	0.172357	0.172357	0.172357 54.10
54.20 MAMMOGRAPHY	338	1,578,551	1,578,889	0.330792	0.330792	0.330792 54.20
56 RADIOISOTOPE	200,909	3,177,310	3,378,219	0.129878	0.129878	0.129878 56
57 COMPUTED TOMOGRAPHY (CT) SC	1,565,991	13,782,262	15,348,253	0.066932	0.066932	0.066932 57
58 MAGNETIC RESONANCE IMAGING	246,174	8,081,708	8,327,882	0.110480	0.110480	0.110480 58
60 LABORATORY	3,501,576	19,392,926	22,894,502	0.102632	0.102632	0.102632 60
62.30 BLOOD CLOTTING FOR HEMOPHIL						62.30
63 BLOOD STORING, PROCESSING &	222,226	179,911	402,137	0.489495	0.489495	0.489495 63
65 RESPIRATORY THERAPY	521,276	473,139	994,415	0.541209	0.541209	0.541209 65
66 PHYSICAL THERAPY	365,109	2,409,878	2,774,987	0.486291	0.486291	0.486291 66
67 OCCUPATIONAL THERAPY	287,325	1,148,181	1,435,506	0.371451	0.371451	0.371451 67
68 SPEECH PATHOLOGY	14,134	606,614	620,748	1.043797	1.043797	1.043797 68
69 ELECTROCARDIOLOGY	596,014	3,550,843	4,146,857	0.096897	0.096897	0.096897 69
71 MEDICAL SUPPLIES CHRGD TO	5,749,397	6,122,668	11,872,065	0.127960	0.127960	0.127960 71
72 IMPL. DEV. CHARGED TO PATIE	10,691,573	1,405,703	12,097,276	0.299982	0.299982	0.299982 72
73 DRUGS CHARGED TO PATIENTS	4,586,123	4,081,466	8,667,589	0.216872	0.216872	0.216872 73
76 DIABETES SERVICES		98,308	98,308	1.329739	1.329739	1.329739 76
76.97 CARDIAC REHABILITATION		122,832	122,832	0.945780	0.945780	0.945780 76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	753,411	6,424,426	7,177,837	0.423829	0.423829	0.423829 91
92 OBSERVATION BEDS	188,710	1,677,298	1,866,008	0.640866	0.640866	0.640866 92
OTHER REIMBURSABLE COST CENTERS						
200 SUBTOTAL (SEE INSTRUCTIONS)	43,416,201	91,637,769	135,053,970			200
201 LESS OBSERVATION BEDS						201
202 TOTAL (SEE INSTRUCTIONS)	43,416,201	91,637,769	135,053,970			202

PROVIDER CCN: 14-0161 SAINT JAMES HOSPITAL
 PERIOD FROM 10/01/2010 TO 09/30/2011

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

VERSION: 2011.10
 03/22/2012 13:59

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	TOTAL PATIENT DAYS	PER DIEM (COL.3 ÷ COL.4)	INPAT PGM DAYS	INPAT PGM CAP COST (COL.5 x COL.6)	
	(FROM WKST B, PT. II, COL. 26)	SWING-BED ADJUSTMENT	CAP-REL COST (COL.1 MINUS COL.2)					
	1	2	3					
INPAT ROUTINE SERV COST CTRS								
30 ADULTS & PEDIATRICS	475,741		475,741	4,892	97.25	1,896	184,386	30
31 INTENSIVE CARE UNIT	138,512		138,512	758	182.73	440	80,401	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				460				43
44 SKILLED NURSING FACILITY								44
45 NURSING FACILITY								45
200 TOTAL (LINES 30-199)	614,253		614,253	6,110		2,336	264,787	200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D
 PART II

CHECK [] TITLE V [XX] HOSPITAL (14-0161) [] SUB (OTHER)
 APPLICABLE [XX] TITLE XVIII-PT A [] IPF
 BOXES [] TITLE XIX [] IRF

[XX] PPS
 [] TEFRA

COST CENTER DESCRIPTION	CAP-REL COST	TOTAL CHARGES	RATIO OF COST TO CHARGES	INPATIENT PROGRAM CHARGES	CAPITAL	
	(FROM WKST B, PT. II, COL. 26)	(FROM WKST C, PT. I, COL. 8)	(COL.1 ÷ COL.2)		(COL.3 x COL.4)	
	1	2	3	4	5	
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	549,647	14,935,539	0.036801	1,623,697	59,754	50
53 ANESTHESIOLOGY	11,324	1,789,897	0.006327	228,133	1,443	53
54 RADIOLOGY-DIAGNOSTIC	220,084	4,832,866	0.045539	418,050	19,038	54
54.10 ULTRASONOGRAPHY	61,053	2,853,947	0.021392	73,540	1,573	54.10
54.20 MAMMOGRAPHY	175,150	1,578,889	0.110932	337	37	54.20
56 RADIOISOTOPE	18,984	3,378,219	0.005620	97,183	546	56
57 COMPUTED TOMOGRAPHY (CT) SCAN	329,981	15,348,253	0.021500	792,166	17,032	57
58 MAGNETIC RESONANCE IMAGING (M	29,472	8,327,882	0.003539	152,147	538	58
60 LABORATORY	170,898	22,894,502	0.007465	2,091,901	15,616	60
62.30 BLOOD CLOTTING FOR HEMOPHILIA						62.30
63 BLOOD STORING, PROCESSING & T	6,031	402,137	0.014997	19,942	299	63
65 RESPIRATORY THERAPY	27,402	994,415	0.027556	347,552	9,577	65
66 PHYSICAL THERAPY	100,907	2,774,987	0.036363	229,368	8,341	66
67 OCCUPATIONAL THERAPY	37,046	1,435,506	0.025807	169,125	4,365	67
68 SPEECH PATHOLOGY	64,153	620,748	0.103348	10,684	1,104	68
69 ELECTROCARDIOLOGY	22,288	4,146,857	0.005375	387,477	2,083	69
71 MEDICAL SUPPLIES CHRGD TO PA	69,407	11,872,065	0.005846	2,680,134	15,668	71
72 IMPL. DEV. CHARGED TO PATIENT	112,078	12,097,276	0.009265	3,288,712	30,470	72
73 DRUGS CHARGED TO PATIENTS	72,346	8,667,589	0.008347	2,067,874	17,261	73
76 DIABETES SERVICES	5,664	98,308	0.057615			76
76.97 CARDIAC REHABILITATION	17,119	122,832	0.139369			76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	201,172	7,177,837	0.028027	444,178	12,449	91
92 OBSERVATION BEDS	97,832	1,866,008	0.052428	110,632	5,800	92
OTHER REIMBURSABLE COST CENTERS						
200 TOTAL (SUM OF LINES 50-199)	2,400,038	128,216,559	128,216,559	15,232,832	222,994	200

PROVIDER CCN: 14-0161 SAINT JAMES HOSPITAL
 PERIOD FROM 10/01/2010 TO 09/30/2011

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

VERSION: 2011.10
 03/22/2012 13:59

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
30 ADULTS & PEDIATRICS					31
31 INTENSIVE CARE UNIT					32
32 CORONARY CARE UNIT					33
33 BURN INTENSIVE CARE UNIT					34
34 SURGICAL INTENSIVE CARE UNIT					35
35 OTHER SPECIAL CARE (SPECIFY)					40
40 SUBPROVIDER - IPF					41
41 SUBPROVIDER - IRF					42
42 SUBPROVIDER I					43
43 NURSERY					44
44 SKILLED NURSING FACILITY					45
45 NURSING FACILITY					200
200 TOTAL (SUM OF LINES 30-199)					

PROVIDER CCN: 14-0161 SAINT JAMES HOSPITAL
 PERIOD FROM 10/01/2010 TO 09/30/2011

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

VERSION: 2011.10
 03/22/2012 13:59

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	
30 INPAT ROUTINE SERV COST CTRS					
30 ADULTS & PEDIATRICS	4,892		1,896		30
31 INTENSIVE CARE UNIT	758		440		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	460				43
44 SKILLED NURSING FACILITY					44
45 NURSING FACILITY					45
200 TOTAL (SUM OF LINES 30-199)	6,110		2,336		200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK	[] TITLE V	[XX] HOSPITAL (14-0161)	[] SUB (OTHER)	[] ICF/MR	[XX] PPS	
APPLICABLE	[XX] TITLE XVIII-PT A	[] IPF	[] SNF		[] TEFRA	
BOXES	[] TITLE XIX	[] IRF	[] NF			
COST CENTER DESCRIPTION	NON PHYSICIAN ANESTHETIST COST 1	NURSING SCHOOL 2	ALLIED HEALTH 3	ALL OTHER MEDICAL EDUCATION COST 4	TOTAL COST (SUM OF COLS.1-4) 5	TOTAL O/P COST (SUM OF COLS.2-4) 6
ANCILLARY SERVICE COST CENTERS						
50	OPERATING ROOM					50
53	ANESTHESIOLOGY					53
54	RADIOLOGY-DIAGNOSTIC					54
54.10	ULTRASONOGRAPHY					54.10
54.20	MAMMOGRAPHY					54.20
56	RADIOISOTOPE					56
57	COMPUTED TOMOGRAPHY (CT) SCAN					57
58	MAGNETIC RESONANCE IMAGING (M					58
60	LABORATORY					60
62.30	BLOOD CLOTTING FOR HEMOPHILIA					62.30
63	BLOOD STORING, PROCESSING & T					63
65	RESPIRATORY THERAPY					65
66	PHYSICAL THERAPY					66
67	OCCUPATIONAL THERAPY					67
68	SPEECH PATHOLOGY					68
69	ELECTROCARDIOLOGY					69
71	MEDICAL SUPPLIES CHRGED TO PA					71
72	IMPL. DEV. CHARGED TO PATIENT					72
73	DRUGS CHARGED TO PATIENTS					73
76	DIABETES SERVICES					76
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					
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 (14-0161)	[] SUB (OTHER)	[] ICF/MR	[XX] 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) 7	RATIO OF COST TO CHARGES (COL. 5 ÷ COL. 7) 8	O/P RATIO OF COST TO CHARGES (COL. 6 ÷ COL. 7) 9	INPAT PGM CHARGES 10	INPAT PGM PASS-THRU COSTS (COL. 8 x COL. 10) 11	O/P PGM PASS-THRU COSTS (COL. 9 x COL. 12) 12	O/P PGM PASS-THRU COSTS (COL. 9 x COL. 12) 13
ANCILLARY SERVICE COST CENTERS							
50	OPERATING ROOM	14,935,539			1,623,697	2,505,566	50
53	ANESTHESIOLOGY	1,789,897			228,133	165,593	53
54	RADIOLOGY-DIAGNOSTIC	4,832,866			418,050	1,088,603	54
54.10	ULTRASONOGRAPHY	2,853,947			73,540	639,327	54.10
54.20	MAMMOGRAPHY	1,578,889			337	65,127	54.20
56	RADIOISOTOPE	3,378,219			97,183	1,319,664	56
57	COMPUTED TOMOGRAPHY (CT) SCA	15,348,253			792,166	4,124,829	57
58	MAGNETIC RESONANCE IMAGING (8,327,882			152,147	1,913,435	58
60	LABORATORY	22,894,502			2,091,901	723,485	60
62.30	BLOOD CLOTTING FOR HEMOPHILI						62.30
63	BLOOD STORING, PROCESSING &	402,137			19,942	12,920	63
65	RESPIRATORY THERAPY	994,415			347,552	203,364	65
66	PHYSICAL THERAPY	2,774,987			229,368		66
67	OCCUPATIONAL THERAPY	1,435,506			169,125		67
68	SPEECH PATHOLOGY	620,748			10,684	50,619	68
69	ELECTROCARDIOLOGY	4,146,857			387,477	823,740	69
71	MEDICAL SUPPLIES CHRGED TO P	11,872,065			2,680,134	1,410,235	71
72	IMPL. DEV. CHARGED TO PATIEN	12,097,276			3,288,712	247,432	72
73	DRUGS CHARGED TO PATIENTS	8,667,589			2,067,874	1,316,817	73
76	DIABETES SERVICES	98,308					76
76.97	CARDIAC REHABILITATION	122,832				52,704	76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS							
91	EMERGENCY	7,177,837			444,178	1,357,043	91
92	OBSERVATION BEDS	1,866,008			110,632	601,049	92
OTHER REIMBURSABLE COST CENTERS							
200	TOTAL (SUM OF LINES 50-199)	128,216,559			15,232,832	18,621,552	200

APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICES COSTS

WORKSHEET D
 PART V

CHECK [] TITLE V - O/P [XX] HOSPITAL (14-0161) [] 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	PPS REIMBURSED SERVICES	COST REIMB. SERVICES DED & COINS	COST REIMB. SVCES NOT SUBJECT TO DED & COINS	PPS SERVICES	COST SERVICES SUBJECT TO DED & COINS	COST SVCES NOT SUBJECT TO DED & COINS
	1	2	3	4	5	6	7
50 ANCILLARY SERVICE COST CENTERS							
50 OPERATING ROOM	0.316383	2,505,566			792,718		50
53 ANESTHESIOLOGY	0.056090	165,593			9,288		53
54 RADIOLOGY-DIAGNOSTIC	0.255528	1,088,603			278,169		54
54.10 ULTRASONOGRAPHY	0.172357	639,327			110,192		54.10
54.20 MAMMOGRAPHY	0.330792	65,127			21,543		54.20
56 RADIOISOTOPE	0.129878	1,319,664			171,395		56
57 COMPUTED TOMOGRAPHY (CT) SCAN	0.066932	4,124,829			276,083		57
58 MAGNETIC RESONANCE IMAGING (MRI)	0.110480	1,913,435			211,396		58
60 LABORATORY	0.102632	723,485			74,253		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63 BLOOD STORING, PROCESSING & TRA	0.489495	12,920			6,324		63
65 RESPIRATORY THERAPY	0.541209	203,364			110,062		65
66 PHYSICAL THERAPY	0.486291						66
67 OCCUPATIONAL THERAPY	0.371451						67
68 SPEECH PATHOLOGY	1.043797	50,619			52,836		68
69 ELECTROCARDIOLOGY	0.096897	823,740			79,818		69
71 MEDICAL SUPPLIES CHRGD TO PATI	0.127960	1,410,235			180,454		71
72 IMPL. DEV. CHARGED TO PATIENT	0.299982	247,432			74,225		72
73 DRUGS CHARGED TO PATIENTS	0.216872	1,316,817			285,581		73
76 DIABETES SERVICES	1.329739						76
76.97 CARDIAC REHABILITATION	0.945780	52,704			49,846		76.97
76.98 HYPERBARIC OXYGEN THERAPY							76.98
76.99 LITHOTRIPSY							76.99
91 OUTPATIENT SERVICE COST CENTERS							
91 EMERGENCY	0.423829	1,357,043			575,154		91
92 OBSERVATION BEDS	0.640866	601,049			385,192		92
OTHER REIMBURSABLE COST CENTERS							
200 SUBTOTAL (SEE INSTRUCTIONS)		18,621,552			3,744,529		200
201 LESS PBP CLINIC LAB SERVICES							201
202 NET CHARGES (LINE 200 - LINE 201)		18,621,552			3,744,529		202

PROVIDER CCN: 14-0161 SAINT JAMES HOSPITAL
 PERIOD FROM 10/01/2010 TO 09/30/2011

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

VERSION: 2011.10
 03/22/2012 13:59

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	TOTAL PATIENT DAYS	PER	INPAT PGM DAYS	INPAT PGM CAP COST (COL.5 x COL.6)	
	(FROM WKST B, PT. II, COL. 26)	SWING-BED ADJUSTMENT	CAP-REL COST (COL.1 MINUS COL.2)		DIEM (COL.3 ÷ COL.4)			
	1	2	3	4	5	6	7	
INPAT ROUTINE SERV COST CTRS								
30 ADULTS & PEDIATRICS	475,741		475,741	4,892	97.25	656	63,796	30
31 INTENSIVE CARE UNIT	138,512		138,512	758	182.73	85	15,532	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				460		343		43
44 SKILLED NURSING FACILITY								44
45 NURSING FACILITY								45
200 TOTAL (LINES 30-199)	614,253		614,253	6,110		1,084	79,328	200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D
 PART II

CHECK [] TITLE V [XX] HOSPITAL (14-0161) [] SUB (OTHER)
 APPLICABLE [] TITLE XVIII-PT A [] IPF
 BOXES [XX] TITLE XIX [] IRF

[] PPS
 [] TEFRA
 [XX] OTHER

COST CENTER DESCRIPTION	CAP-REL COST	TOTAL CHARGES	RATIO OF COST TO CHARGES	INPATIENT PROGRAM CHARGES	CAPITAL	
	(FROM WKST B, PT. II, COL. 26) 1	(FROM WKST C, PT. I, COL. 8) 2	(COL.1 ÷ COL.2) 3		(COL.3 x COL.4) 5	
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	549,647	14,935,539	0.036801			50
53 ANESTHESIOLOGY	11,324	1,789,897	0.006327			53
54 RADIOLOGY-DIAGNOSTIC	220,084	4,832,866	0.045539			54
54.10 ULTRASONOGRAPHY	61,053	2,853,947	0.021392			54.10
54.20 MAMMOGRAPHY	175,150	1,578,889	0.110932			54.20
56 RADIOISOTOPE	18,984	3,378,219	0.005620			56
57 COMPUTED TOMOGRAPHY (CT) SCAN	329,981	15,348,253	0.021500			57
58 MAGNETIC RESONANCE IMAGING (M	29,472	8,327,882	0.003539			58
60 LABORATORY	170,898	22,894,502	0.007465			60
62.30 BLOOD CLOTTING FOR HEMOPHILIA						62.30
63 BLOOD STORING, PROCESSING & T	6,031	402,137	0.014997			63
65 RESPIRATORY THERAPY	27,402	994,415	0.027556			65
66 PHYSICAL THERAPY	100,907	2,774,987	0.036363			66
67 OCCUPATIONAL THERAPY	37,046	1,435,506	0.025807			67
68 SPEECH PATHOLOGY	64,153	620,748	0.103348			68
69 ELECTROCARDIOLOGY	22,288	4,146,857	0.005375			69
71 MEDICAL SUPPLIES CHRGD TO PA	69,407	11,872,065	0.005846			71
72 IMPL. DEV. CHARGED TO PATIENT	112,078	12,097,276	0.009265			72
73 DRUGS CHARGED TO PATIENTS	72,346	8,667,589	0.008347			73
76 DIABETES SERVICES	5,664	98,308	0.057615			76
76.97 CARDIAC REHABILITATION	17,119	122,832	0.139369			76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	201,172	7,177,837	0.028027			91
92 OBSERVATION BEDS	97,832	1,866,008	0.052428			92
OTHER REIMBURSABLE COST CENTERS						
200 TOTAL (SUM OF LINES 50-199)	2,400,038	128,216,559	128,216,559			200

PROVIDER CCN: 14-0161 SAINT JAMES HOSPITAL
 PERIOD FROM 10/01/2010 TO 09/30/2011

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

VERSION: 2011.10
 03/22/2012 13:59

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
30 ADULTS & PEDIATRICS					31
31 INTENSIVE CARE UNIT					32
32 CORONARY CARE UNIT					33
33 BURN INTENSIVE CARE UNIT					34
34 SURGICAL INTENSIVE CARE UNIT					35
35 OTHER SPECIAL CARE (SPECIFY)					40
40 SUBPROVIDER - IPF					41
41 SUBPROVIDER - IRF					42
42 SUBPROVIDER I					43
43 NURSERY					44
44 SKILLED NURSING FACILITY					45
45 NURSING FACILITY					200
200 TOTAL (SUM OF LINES 30-199)					

PROVIDER CCN: 14-0161 SAINT JAMES HOSPITAL
 PERIOD FROM 10/01/2010 TO 09/30/2011

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

VERSION: 2011.10
 03/22/2012 13:59

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	
30 INPAT ROUTINE SERV COST CTRS					
30 ADULTS & PEDIATRICS	4,892		656		30
31 INTENSIVE CARE UNIT	758		85		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	460		343		43
44 SKILLED NURSING FACILITY					44
45 NURSING FACILITY					45
200 TOTAL (SUM OF LINES 30-199)	6,110		1,084		200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK	[] TITLE V	[XX]	HOSPITAL (14-0161)	[]	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 PHYSICIAN ANESTHETIST COST 1	NURSING SCHOOL 2	ALLIED HEALTH 3	ALL OTHER MEDICAL EDUCATION COST 4	TOTAL COST (SUM OF COLS.1-4) 5	TOTAL O/P COST (SUM OF COLS.2-4) 6			
ANCILLARY SERVICE COST CENTERS									
50	OPERATING ROOM						50		
53	ANESTHESIOLOGY						53		
54	RADIOLOGY-DIAGNOSTIC						54		
54.10	ULTRASONOGRAPHY						54.10		
54.20	MAMMOGRAPHY						54.20		
56	RADIOISOTOPE						56		
57	COMPUTED TOMOGRAPHY (CT) SCAN						57		
58	MAGNETIC RESONANCE IMAGING (M						58		
60	LABORATORY						60		
62.30	BLOOD CLOTTING FOR HEMOPHILIA						62.30		
63	BLOOD STORING, PROCESSING & T						63		
65	RESPIRATORY THERAPY						65		
66	PHYSICAL THERAPY						66		
67	OCCUPATIONAL THERAPY						67		
68	SPEECH PATHOLOGY						68		
69	ELECTROCARDIOLOGY						69		
71	MEDICAL SUPPLIES CHRGD TO PA						71		
72	IMPL. DEV. CHARGED TO PATIENT						72		
73	DRUGS CHARGED TO PATIENTS						73		
76	DIABETES SERVICES						76		
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									
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 (14-0161)	[] SUB (OTHER)	[] ICF/MR	[] PPS		
APPLICABLE	[] TITLE XVIII-PT A	[] IPF	[] SNF		[] TEFRA		
BOXES	[XX] TITLE XIX	[] IRF	[] NF		[XX] 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	14,935,539					50
53	ANESTHESIOLOGY	1,789,897					53
54	RADIOLOGY-DIAGNOSTIC	4,832,866					54
54.10	ULTRASONOGRAPHY	2,853,947					54.10
54.20	MAMMOGRAPHY	1,578,889					54.20
56	RADIOISOTOPE	3,378,219					56
57	COMPUTED TOMOGRAPHY (CT) SCA	15,348,253					57
58	MAGNETIC RESONANCE IMAGING (8,327,882					58
60	LABORATORY	22,894,502					60
62.30	BLOOD CLOTTING FOR HEMOPHILI						62.30
63	BLOOD STORING, PROCESSING &	402,137					63
65	RESPIRATORY THERAPY	994,415					65
66	PHYSICAL THERAPY	2,774,987					66
67	OCCUPATIONAL THERAPY	1,435,506					67
68	SPEECH PATHOLOGY	620,748					68
69	ELECTROCARDIOLOGY	4,146,857					69
71	MEDICAL SUPPLIES CHRGED TO P	11,872,065					71
72	IMPL. DEV. CHARGED TO PATIEN	12,097,276					72
73	DRUGS CHARGED TO PATIENTS	8,667,589					73
76	DIABETES SERVICES	98,308					76
76.97	CARDIAC REHABILITATION	122,832					76.97
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS							
91	EMERGENCY	7,177,837					91
92	OBSERVATION BEDS	1,866,008					92
OTHER REIMBURSABLE COST CENTERS							
200	TOTAL (SUM OF LINES 50-199)	128,216,559					200

WORKSHEET D-1
 PART I

COMPUTATION OF INPATIENT OPERATING COST

CHECK [] TITLE V-INPT [XX] HOSPITAL (14-0161) [] 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)	4,912	1
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING-BED AND NEWBORN DAYS)	4,892	2
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	56	3
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	4,836	4
5	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	2	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)	18	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)	1,896	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)	5,815,245	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	5,815,245	27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
28	GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)	6,210,995	28
29	PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	54,535	29
30	SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	6,156,460	30
31	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO (LINE 27 ÷ LINE 28)	0.936282	31
32	AVERAGE PRIVATE ROOM PER DIEM CHARGE (LINE 29 ÷ LINE 3)	973.84	32
33	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE (LINE 30 ÷ LINE 4)	1,273.05	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)	5,815,245	37

WORKSHEET D-1
 PART II

COMPUTATION OF INPATIENT OPERATING COST

CHECK [] TITLE V-INPT [XX] HOSPITAL (14-0161) [] 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) 1,188.73 38
 39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST (LINE 9 x LINE 38) 2,253,832 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) 2,253,832 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	1,628,452	758	2,148.35	440	945,274	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)					3,401,306	48
49 TOTAL PROGRAM INPATIENT COSTS (SEE INSTRUCTIONS)					6,600,412	49

PASS-THROUGH COST ADJUSTMENTS
 50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES (FROM WKST D, SUM OF PARTS I AND III) 264,787 50
 51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES (FROM WKST D, SUM OF PARTS II AND IV) 222,994 51
 52 TOTAL PROGRAM EXCLUDABLE COST 487,781 52
 53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS (LINE 49 MINUS LINE 52) 6,112,631 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 INSTRUC (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) 1,006 87
 88 ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM (LINE 27 ÷ LINE 2) 1,188.73 88
 89 OBSERVATION BED COST (LINE 87 x LINE 88) (SEE INSTRUCTIONS) 1,195,862 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	475,741	5,815,245	0.081809	1,195,862	97,832	90
91 NURSING SCHOOL COST						91
92 ALLIED HEALTH COST						92
93 ALL OTHER MEDICAL EDUCATION						93

WORKSHEET D-1
 PART I

COMPUTATION OF INPATIENT OPERATING COST

CHECK [] TITLE V-INPT [XX] HOSPITAL (14-0161) [] 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)	4,912	1
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING-BED AND NEWBORN DAYS)	4,892	2
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	56	3
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	4,836	4
5	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	2	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)	18	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)	656	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)	460	15
16	TITLE V OR XIX NURSERY DAYS (TITLE V OR TITLE XIX ONLY)	343	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)	5,815,245	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	5,815,245	27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
28	GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)	6,210,995	28
29	PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	54,535	29
30	SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	6,156,460	30
31	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO (LINE 27 ÷ LINE 28)	0.936282	31
32	AVERAGE PRIVATE ROOM PER DIEM CHARGE (LINE 29 ÷ LINE 3)	973.84	32
33	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE (LINE 30 ÷ LINE 4)	1,273.05	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)	5,815,245	37

WORKSHEET D-1
 PART II

COMPUTATION OF INPATIENT OPERATING COST

CHECK [] TITLE V-INPT [XX] HOSPITAL (14-0161) [] 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) 1,188.73 38
 39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST (LINE 9 x LINE 38) 779,807 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) 779,807 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)		460		343		42
INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS						
43 INTENSIVE CARE UNIT	1,628,452	758	2,148.35	85	182,610	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)					962,417	49

PASS-THROUGH COST ADJUSTMENTS
 50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES (FROM WKST D, SUM OF PARTS I AND III) 79,328 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 79,328 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 INSTRUC (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) 1,006 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

	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) (SEE INSTR.) 5	
COMPUTATION OF OBSERVATION BED PASS-THROUGH COST						
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 HOSPITAL (14-0161) SUB (OTHER) S/B SNF PPS
 APPLICABLE TITLE XVIII-PT A IPF SNF S/B NF TEFRA
 BOXES TITLE XIX IRF NF ICF/MR 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		2,181,769		30
31 INTENSIVE CARE UNIT		943,664		31
ANCILLARY SERVICE COST CENTERS				
50 OPERATING ROOM	0.316383	1,623,697	513,710	50
53 ANESTHESIOLOGY	0.056090	228,133	12,796	53
54 RADIOLOGY-DIAGNOSTIC	0.255528	418,050	106,823	54
54.10 ULTRASONOGRAPHY	0.172357	73,540	12,675	54.10
54.20 MAMMOGRAPHY	0.330792	337	111	54.20
56 RADIOISOTOPE	0.129878	97,183	12,622	56
57 COMPUTED TOMOGRAPHY (CT) SCAN	0.066932	792,166	53,021	57
58 MAGNETIC RESONANCE IMAGING (MRI)	0.110480	152,147	16,809	58
60 LABORATORY	0.102632	2,091,901	214,696	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63 BLOOD STORING, PROCESSING & TRA	0.489495	19,942	9,762	63
65 RESPIRATORY THERAPY	0.541209	347,552	188,098	65
66 PHYSICAL THERAPY	0.486291	229,368	111,540	66
67 OCCUPATIONAL THERAPY	0.371451	169,125	62,822	67
68 SPEECH PATHOLOGY	1.043797	10,684	11,152	68
69 ELECTROCARDIOLOGY	0.096897	387,477	37,545	69
71 MEDICAL SUPPLIES CHRGD TO PATI	0.127960	2,680,134	342,950	71
72 IMPL. DEV. CHARGED TO PATIENT	0.299982	3,288,712	986,554	72
73 DRUGS CHARGED TO PATIENTS	0.216872	2,067,874	448,464	73
76 DIABETES SERVICES	1.329739			76
76.97 CARDIAC REHABILITATION	0.945780			76.97
76.98 HYPERBARIC OXYGEN THERAPY				76.98
76.99 LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS				
91 EMERGENCY	0.423829	444,178	188,256	91
92 OBSERVATION BEDS	0.640866	110,632	70,900	92
OTHER REIMBURSABLE COST CENTERS				
200 TOTAL (SUM OF LINES 50-94 AND 96-98)		15,232,832	3,401,306	200
201 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				201
202 NET CHARGES (LINE 200 MINUS LINE 201)		15,232,832		202

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-3

CHECK [] TITLE V [] HOSPITAL [] SUB (OTHER) [XX] S/B SNF (14-U161) [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					30
31 INTENSIVE CARE UNIT					31
ANCILLARY SERVICE COST CENTERS					
50 OPERATING ROOM	0.316383	7	2		50
53 ANESTHESIOLOGY	0.056090				53
54 RADIOLOGY-DIAGNOSTIC	0.255528	830	212		54
54.10 ULTRASONOGRAPHY	0.172357	650	112		54.10
54.20 MAMMOGRAPHY	0.330792	1			54.20
56 RADIOISOTOPE	0.129878				56
57 COMPUTED TOMOGRAPHY (CT) SCAN	0.066932	1,589	106		57
58 MAGNETIC RESONANCE IMAGING (MRI)	0.110480				58
60 LABORATORY	0.102632	12,830	1,317		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS					62.30
63 BLOOD STORING, PROCESSING & TRA	0.489495				63
65 RESPIRATORY THERAPY	0.541209	3,906	2,114		65
66 PHYSICAL THERAPY	0.486291	2,795	1,359		66
67 OCCUPATIONAL THERAPY	0.371451	3,592	1,334		67
68 SPEECH PATHOLOGY	1.043797	1,392	1,453		68
69 ELECTROCARDIOLOGY	0.096897	1,559	151		69
71 MEDICAL SUPPLIES CHRGD TO PATI	0.127960	5,072	649		71
72 IMPL. DEV. CHARGED TO PATIENT	0.299982				72
73 DRUGS CHARGED TO PATIENTS	0.216872	8,398	1,821		73
76 DIABETES SERVICES	1.329739				76
76.97 CARDIAC REHABILITATION	0.945780				76.97
76.98 HYPERBARIC OXYGEN THERAPY					76.98
76.99 LITHOTRIPSY					76.99
OUTPATIENT SERVICE COST CENTERS					
91 EMERGENCY	0.423829	2	1		91
92 OBSERVATION BEDS	0.640866				92
OTHER REIMBURSABLE COST CENTERS					
200 TOTAL (SUM OF LINES 50-94 AND 96-98)		42,623	10,631		200
201 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES					201
202 NET CHARGES (LINE 200 MINUS LINE 201)		42,623			202

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-3

CHECK [] TITLE V [XX] HOSPITAL (14-0161) [] 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 TO CHARGES 1	INPATIENT PROGRAM CHARGES 2	INPATIENT PROGRAM COSTS (COL.1 x COL.2) 3		
INPATIENT ROUTINE SERVICE COST CENTERS					
30 ADULTS & PEDIATRICS					30
31 INTENSIVE CARE UNIT					31
43 NURSERY					43
ANCILLARY SERVICE COST CENTERS					
50 OPERATING ROOM	0.316383				50
53 ANESTHESIOLOGY	0.056090				53
54 RADIOLOGY-DIAGNOSTIC	0.255528				54
54.10 ULTRASONOGRAPHY	0.172357				54.10
54.20 MAMMOGRAPHY	0.330792				54.20
56 RADIOISOTOPE	0.129878				56
57 COMPUTED TOMOGRAPHY (CT) SCAN	0.066932				57
58 MAGNETIC RESONANCE IMAGING (MRI)	0.110480				58
60 LABORATORY	0.102632				60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS					62.30
63 BLOOD STORING, PROCESSING & TRA	0.489495				63
65 RESPIRATORY THERAPY	0.541209				65
66 PHYSICAL THERAPY	0.486291				66
67 OCCUPATIONAL THERAPY	0.371451				67
68 SPEECH PATHOLOGY	1.043797				68
69 ELECTROCARDIOLOGY	0.096897				69
71 MEDICAL SUPPLIES CHRGD TO PATI	0.127960				71
72 IMPL. DEV. CHARGED TO PATIENT	0.299982				72
73 DRUGS CHARGED TO PATIENTS	0.216872				73
76 DIABETES SERVICES	1.329739				76
76.97 CARDIAC REHABILITATION	0.945780				76.97
76.98 HYPERBARIC OXYGEN THERAPY					76.98
76.99 LITHOTRIPSY					76.99
OUTPATIENT SERVICE COST CENTERS					
91 EMERGENCY	0.423829				91
92 OBSERVATION BEDS	0.640866				92
OTHER REIMBURSABLE COST CENTERS					
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 (14-0161)
APPLICABLE BOX: [] SUB (OTHER)

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

1	DRG AMOUNTS OTHER THAN OUTLIER PAYMENTS	4,548,695	1
2	OUTLIER PAYMENTS FOR DISCHARGES (SEE INSTRUCTIONS)	67,311	2
3	MANAGED CARE SIMULATED PAYMENTS		3
4	BED DAYS AVAILABLE DIVIDED BY NUMBER OF DAYS IN THE COST REPORTING PERIOD (SEE INSTRUCTIONS)	39.19	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)	0.0322	30
31	PERCENTAGE OF MEDICAID PATIENT DAYS TO TOTAL DAYS REPORTED ON WORKSHEET S-2, PART I, LINE 24 (SEE INSTRUCTIONS)	0.2124	31
32	SUM OF LINES 30 AND 31	0.2446	32
33	ALLOWABLE DISPROPORTIONATE SHARE PERCENTAGE (SEE INSTRUCTIONS)	0.0939	33
34	DISPROPORTIONATE SHARE ADJUSTMENT (SEE INSTRUCTIONS)	427,122	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)	5,043,128	47
48	HOSPITAL SPECIFIC PAYMENTS (TO BE COMPLETED BY SCH AND MDH, SMALL RURAL HOSPITALS ONLY (SEE INSTRUCTIONS)	5,839,501	48
49	TOTAL PAYMENT FOR INPATIENT OPERATING COSTS SCH AND MDH ONLY (SEE INSTRUCTIONS)	5,839,501	49
50	PAYMENT FOR INPATIENT PROGRAM CAPITAL (FROM WKST L, PARTS I, II, AS APPLICABLE)	375,196	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 (14-0161)
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)	6,214,697	59
60	PRIMARY PAYER PAYMENTS		60
61	TOTAL AMOUNT PAYABLE FOR PROGRAM BENEFICIARIES (LINE 59 MINUS LINE 60)	6,214,697	61
62	DEDUCTIBLES BILLED TO PROGRAM BENEFICIARIES	552,304	62
63	COINSURANCE BILLED TO PROGRAM BENEFICIARIES		63
64	ALLOWABLE BAD DEBTS (SEE INSTRUCTIONS)	118,126	64
65	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	82,688	65
66	ALLOWABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)	115,926	66
67	SUBTOTAL (LINE 61 PLUS LINE 65 MINUS LINES 62 AND 63)	5,745,081	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
70.96	LOW VOLUME PAYMENT ADJUSTMENT - 1	773,506	70.96
71	AMOUNT DUE PROVIDER (LINE 67 MINUS LINE 68 PLUS/MINUS LINES 69 AND 70)	6,518,587	71
72	INTERIM PAYMENTS	6,297,762	72
73	TENTATIVE SETTLEMENT (FOR CONTRACTOR USE ONLY)		73
74	BALANCE DUE PROVIDER/PROGRAM (LINE 71 MINUS THE SUM OF LINES 72 AND 73)	220,825	74
75	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-II, SECTION 115.2	308,925	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

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

WORKSHEET E-1
 PART I

CHECK HOSPITAL (14-0161) SUB (OTHER)
 APPLICABLE IPF SNF
 BOX: IRF SWING BED SNF

INPATIENT
 PART A

PART B

DESCRIPTION	INPATIENT PART A		PART B	
	MM/DD/YYYY 1	AMOUNT 2	MM/DD/YYYY 3	AMOUNT 4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		6,297,762		3,054,540
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS, EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE 'NONE' OR ENTER A ZERO.		NONE		NONE
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM ADJUSTMENT AMOUNT BASED ON SUBSEQUENT REVISION OF THE INTERIM RATE FOR THE COST REPORTING PERIOD. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.		NONE	04/28/2011	19,400
	.01			3.01
	.02			3.02
	PROGRAM .03			3.03
	TO .04			3.04
	PROVIDER .05			3.05
	.06			3.06
	.07			3.07
	.08			3.08
	.09			3.09
	.50	NONE		3.50
	.51			3.51
	PROVIDER .52			3.52
	TO .53			3.53
	PROGRAM .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)				19,400
4 TOTAL INTERIM PAYMENTS (SUM OF LINES 1, 2 AND 3.99) (TRANSFER TO WKST E OR E-3, LINE AND COLUMN AS APPROPRIATE)		6,297,762		3,073,940

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 PROVIDER .02			6.02
7 TOTAL MEDICARE PROGRAM LIABILITY (SEE INSTR.)				7

8 NAME OF CONTRACTOR:

CONTRACTOR NUMBER:

DATE:

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

WORKSHEET E-1
 PART I

CHECK APPLICABLE BOX:	[] HOSPITAL [] IPF [] IRF	[] SUB (OTHER) [] SNF [XX] SWING BED SNF (14-U161)	INPATIENT		PART B	
			MM/DD/YYYY 1	AMOUNT 2	MM/DD/YYYY 3	AMOUNT 4
1				5,288		1
2				NONE		NONE 2
3						
		.01		NONE		NONE 3.01
		.02				3.02
		PROGRAM .03				3.03
		TO .04				3.04
		PROVIDER .05				3.05
		.06				3.06
		.07				3.07
		.08				3.08
		.09				3.09
		.50		NONE		NONE 3.50
		.51				3.51
		PROVIDER .52				3.52
		TO .53				3.53
		PROGRAM .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)						
4				5,288		4

TO BE COMPLETED BY CONTRACTOR

5						
		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						
		PROGRAM .01				6.01
		TO .02				6.02
7						7

8 NAME OF CONTRACTOR:

CONTRACTOR NUMBER:

DATE:

PROVIDER CCN: 14-0161 SAINT JAMES HOSPITAL
PERIOD FROM 10/01/2010 TO 09/30/2011

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

VERSION: 2011.10
03/22/2012 13:59

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR HIT

WORKSHEET E-1
PART II

CHECK
APPLICABLE BOX

HOSPITAL (14-0161) CAH

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	1,544	1
2	MEDICARE DAYS FROM WKST S-3, PART I, COLUMN 6, SUM OF LINES 1, 8-12	2,336	2
3	MEDICARE HMO DAYS FROM WKST S-3, PART I, COLUMN 6, LINE 2	451	3
4	TOTAL INPATIENT DAYS FROM S-3, PART I, COLUMN 8, SUM OF LINES 1, 8-12	4,644	4
5	TOTAL HOSPITAL CHARGES FROM WKST C, PART I, COLUMN 8, LINE 200	135,053,970	5
6	TOTAL HOSPITAL CHARITY CARE CHARGES FROM WKST S-10, COLUMN 3, LINE 20	7,283,811	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)	1,318,656	8
INPATIENT HOSPITAL SERVICES UNDER PPS & CAH			
30	INITIAL/INTERIM HIT PAYMENT(S)	1,466,986	30
31	OTHER ADJUSTMENTS (SPECIFY)		31
32	BALANCE DUE PROVIDER (LINE 8 MINUS LINE 30 ± LINE 31)	-148,330	32

PROVIDER CCN: 14-0161 SAINT JAMES HOSPITAL
PERIOD FROM 10/01/2010 TO 09/30/2011

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

VERSION: 2011.10
03/22/2012 13:59

CALCULATION OF REIMBURSEMENT SETTLEMENT - SWING BEDS

WORKSHEET E-2

CHECK [] TITLE V [XX] SWING BED - SNF (14-U161)
APPLICABLE [XX] TITLE XVIII [] SWING BED - NF
BOXES [] TITLE XIX

COMPUTATION OF NET COST OF COVERED SERVICES

	PART A	PART B
	1	2
1 INPATIENT ROUTINE SERVICES - SWING BED-SNF (SEE INSTRUCTIONS)	5,288	1
2 INPATIENT ROUTINE SERVICES - SWING BED-NF (SEE INSTRUCTIONS)		2
3 ANCILLARY SERVICES (FROM WKST D-3, COL. 3, LINE 200 FOR PART A, AND SUM OF WKST D, PART V, COLS. 5 AND 7, LINE 202 FOR PART B) (FOR CAH, SEE INSTRUCTIONS)		3
4 PER DIEM COST FOR INTERNS AND RESIDENTS NOT IN APPROVED TEACHING PROGRAM (SEE INSTRUCTIONS)		4
5 PROGRAM DAYS		5
6 INTERNS AND RESIDENTS NOT IN APPROVED TEACHING PROGRAM (SEE INSTRUCTIONS)		6
7 UTILIZATION REVIEW - PHYSICIAN COMPENSATION - SNF OPTIONAL METHOD ONLY		7
8 SUBTOTAL (SUM OF LINES 1-3 PLUS LINES 6 AND 7)	5,288	8
9 PRIMARY PAYER PAYMENTS (SEE INSTRUCTIONS)		9
10 SUBTOTAL (LINE 8 MINUS LINE 9)	5,288	10
11 DEDUCTIBLES BILLED TO PROGRAM PATIENTS (EXCLUDE AMTS APPLICABLE TO PHYSICIAN PROFESSIONAL SERVICES)		11
12 SUBTOTAL (LINE 10 MINUS LINE 11)	5,288	12
13 COINSURANCE BILLED TO PROGRAM PATIENTS (EXCLUDE COINSURANCE FOR PHYSICIAN PROFESSIONAL SERVICES)		13
14 80% OF PART B COSTS (LINE 12 x 80%)		14
15 SUBTOTAL (ENTER THE LESSER OF LINE 12 MINUS LINE 13, OR LINE 14)	5,288	15
16 OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)		16
17 REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)		17
18 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)		18
19 TOTAL (SUM OF LINES 15 AND 17 PLUS/MINUS LINE 16)	5,288	19
20 INTERIM PAYMENTS	5,288	20
21 TENTATIVE SETTLEMENT (FOR CONTRACTOR USE ONLY)		21
22 BALANCE DUE PROVIDER/PROGRAM (LINE 19 MINUS THE SUM OF LINES 20 AND 21)		22
23 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-II, SECTION 115.2		23

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3
 PART VII

CHECK [] TITLE V [XX] HOSPITAL (14-0161) [] 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	962,417 1
2	MEDICAL AND OTHER SERVICES	2
3	ORGAN ACQUISITION (CERTIFIED TRANSPLANT CENTERS ONLY)	3
4	SUBTOTAL (SUM OF LINES 1, 2 AND 3)	962,417 4
5	INPATIENT PRIMARY PAYER PAYMENTS	5
6	OUTPATIENT PRIMARY PAYER PAYMENTS	6
7	SUBTOTAL (LINE 4 LESS SUM OF LINES 5 AND 6)	962,417 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 4 (SEE INSTRUCTIONS))	17
18	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES (COMPLETE ONLY IF LINE 4 EXCEEDS LINE 16 (SEE INSTRUCTIONS))	962,417 18
19	INTERNS AND RESIDENTS (SEE INSTRUCTIONS)	19
20	COST OF TEACHING PHYSICIANS (SEE INSTRUCTIONS)	20
21	COST OF COVERED SERVICES (LESSER OF LINE 4 OR LINE 16) (FOR CAH, SEE INSTRUCTIONS)	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 THROUGH 26)	27
28	CUSTOMARY CHARGES (TITLES V OR XIX PPS COVERED SERVICES ONLY)	28
29	SUM OF LINES 27 AND 21	29
COMPUTATION OF REIMBURSEMENT SETTLEMENT		
30	EXCESS OF REASONABLE COST (FROM LINE 18)	30
31	SUBTOTAL (SUM OF LINES 19 AND 20 PLUS 29 MINUS LINES 5 AND 6)	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)	36
37	OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)	37
38	SUBTOTAL (LINE 36 ± LINE 37)	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)	40
41	INTERIM PAYMENTS	41
42	BALANCE DUE PROVIDER/PROGRAM (LINE 40 MINUS 41)	42
43	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-2, SECTION 115.2	43

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	717,729	148,719	881,093	1
2	TEMPORARY INVESTMENTS				2
3	NOTES RECEIVABLE				3
4	ACCOUNTS RECEIVABLE	29,683,920			4
5	OTHER RECEIVABLES	2,674,255			5
6	ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE	-20,864,012			6
7	INVENTORY	680,618			7
8	PREPAID EXPENSES				8
9	OTHER CURRENT ASSETS	63,811			9
10	DUE FROM OTHER FUNDS				10
11	TOTAL CURRENT ASSETS (SUM OF LINES 1-10)	12,956,321	148,719	881,093	11
FIXED ASSETS					
12	LAND	749,404			12
13	LAND IMPROVEMENTS	2,287,903			13
14	ACCUMULATED DEPRECIATION	-1,736,129			14
15	BUILDINGS	35,881,333			15
16	ACCUMULATED DEPRECIATION	-15,202,135			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	28,301,550			23
24	ACCUMULATED DEPRECIATION	-23,312,788			24
25	MINOR EQUIPMENT DEPRECIABLE	97,230			25
26	ACCUMULATED DEPRECIATION				26
27	HIT DESIGNATED ASSETS				27
28	ACCUMULATED DEPRECIATION				28
29	MINOR EQUIPMENT-NONDEPRECIABLE				29
30	TOTAL FIXED ASSETS (SUM OF LINES 12-29)	27,066,368			30
OTHER ASSETS					
31	INVESTMENTS	16,340,156			31
32	DEPOSITS ON LEASES				32
33	DUE FROM OWNERS/OFFICERS				33
34	OTHER ASSETS	500,540			34
35	TOTAL OTHER ASSETS (SUM OF LINES 31-34)	16,840,696			35
36	TOTAL ASSETS (SUM OF LINES 11, 30 AND 35)	56,863,385	148,719	881,093	36
LIABILITIES AND FUND BALANCES					
		GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
		1	2	3	4
CURRENT LIABILITIES					
37	ACCOUNTS PAYABLE	993,698			37
38	SALARIES, WAGES & FEES PAYABLE	4,463,721			38
39	PAYROLL TAXES PAYABLE				39
40	NOTES & LOANS PAYABLE (SHORT TERM)				40
41	DEFERRED INCOME				41
42	ACCELERATED PAYMENTS				42
43	DUE TO OTHER FUNDS	1,869,995			43
44	OTHER CURRENT LIABILITIES	257,798			44
45	TOTAL CURRENT LIABILITIES (SUM OF LINES 37-44)	7,585,212			45
LONG-TERM LIABILITIES					
46	MORTGAGE PAYABLE				46
47	NOTES PAYABLE				47
48	UNSECURED LOANS				48
49	OTHER LONG TERM LIABILITIES	61,000			49
50	TOTAL LONG TERM LIABILITIES (SUM OF LINES 46-49)	61,000			50
51	TOTAL LIABILITIES (SUM OF LINES 45 AND 50)	7,646,212			51
CAPITAL ACCOUNTS					
52	GENERAL FUND BALANCE	49,217,173			52
53	SPECIFIC PURPOSE FUND BALANCE		148,719		53
54	DONOR CREATED-ENDOWMENT FUND BAL-RESTRICTED			881,093	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)	49,217,173	148,719	881,093	59
60	TOTAL LIABILITIES AND FUND BALANCES (SUM OF LINES 51 AND 59)	56,863,385	148,719	881,093	60

STATEMENT OF CHANGES IN FUND BALANCES

WORKSHEET G-1

	GENERAL FUND		SPECIFIC PURPOSE FUND		ENDOWMENT FUND		PLANT FUND		
	1	2	3	4	5	6	7	8	
1 FUND BALANCES AT BEGINNING OF PERIOD	49,169,572		173,071			882,700			1
2 NET INCOME (LOSS) (FROM WKST G-3, G-3, LINE 29)		47,601							2
3 TOTAL (SUM OF LINE 1 AND LINE 2)	49,217,173		173,071			882,700			3
4 ADDITIONS (CREDIT ADJUSTMENTS)									4
5 RESTRICTED ASSETS			-24,352		-1,607				5
6									6
7									7
8									8
9									9
10 TOTAL ADDITIONS (SUM OF LINES 4-9)			-24,352		-1,607				10
11 SUBTOTAL (LINE 3 PLUS LINE 10)	49,217,173		148,719			881,093			11
12 DEDUCTIONS (DEBIT ADJUSTMENTS)									12
13									13
14									14
15									15
16									16
17									17
18 TOTAL DEDUCTIONS (SUM OF LINES 12-17)									18
19 FUND BALANCE AT END OF PERIOD PER BALANCE SHEET (LINE 11 MINUS LINE 18)	49,217,173		148,719			881,093			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	4,616,555		4,616,555	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)	4,616,555		4,616,555	10
11 INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES				11
12 INTENSIVE CARE UNIT	1,594,440		1,594,440	12
13 CORONARY CARE UNIT				13
14 BURN INTENSIVE CARE UNIT				14
15 SURGICAL INTENSIVE CARE UNIT				15
16 OTHER SPECIAL CARE (SPECIFY)				16
17 TOTAL INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES (SUM OF LINES 11-15)	1,594,440		1,594,440	17
18 TOTAL INPATIENT ROUTINE CARE SERVICES (SUM OF LINES 10 AND 16)	6,210,995		6,210,995	18
19 ANCILLARY SERVICES	37,660,440	97,214,988	134,875,428	19
20 OUTPATIENT SERVICES		28,775,311	28,775,311	20
21 RHC				21
22 FQHC				22
23 HOME HEALTH AGENCY				23
25 AMBULANCE				25
26 ASC				26
27 HOSPICE				27
28 OTHER (SPECIFY)				28
TOTAL PATIENT REVENUES (SUM OF LINES 17-27) (TRANSFER COL. 3 TO WKST G-3, LINE 1)	43,871,435	125,990,299	169,861,734	

PART II - OPERATING EXPENSES

	1	2	
29 OPERATING EXPENSES (PER WKST A, COL. 3, LINE 200)		63,579,239	29
30 ADD (SPECIFY)			30
31 BAD DEBTS	4,281,102		31
32			32
33			33
34			34
35			35
36 TOTAL ADDITIONS (SUM OF LINES 30-35)		4,281,102	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)		67,860,341	43

STATEMENT OF REVENUES AND EXPENSES

WORKSHEET G-3

DESCRIPTION			
1	TOTAL PATIENT REVENUES (FROM WKST G-2, PART I, COL. 3, LINE 28)	169,861,734	1
2	LESS - CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENTS' ACCOUNTS	105,039,658	2
3	NET PATIENT REVENUES (LINE 1 MINUS LINE 2)	64,822,076	3
4	LESS - TOTAL OPERATING EXPENSES (FROM WKST G-2, PART II, LINE 43)	67,860,341	4
5	NET INCOME FROM SERVICE TO PATIENTS (LINE 3 MINUS LINE 4)	-3,038,265	5
OTHER INCOME			
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	269,020	6
7	INCOME FROM INVESTMENTS	933,387	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		1,883,459	24
25	TOTAL OTHER INCOME (SUM OF LINES 6-24)	3,085,866	25
26	TOTAL (LINE 5 PLUS LINE 25)	47,601	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)	47,601	29

CALCULATION OF CAPITAL PAYMENT

WORKSHEET L

CHECK [] TITLE V [XX] HOSPITAL ((14-016) [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	369,863	1
2	CAPITAL DRG OUTLIER PAYMENTS	5,333	2
3	TOTAL INPATIENT DAYS DIVIDED BY NUMBER OF DAYS IN THE COST REPORTING PERIOD (SEE INSTRUCTIONS)	12.72	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)		7
8	PERCENTAGE OF MEDICAID PATIENT DAYS TO TOTAL DAYS REPORTED ON WORKSHEET S-3, PART I (SEE INSTRUCTIONS)		8
9	SUM OF LINES 7 AND 8		9
10	ALLOWABLE DISPROPORTIONATE SHARE PERCENTAGE (SEE INSTRUCTIONS)		10
11	DISPROPORTIONATE SHARE ADJUSTMENT (LINE 10 TIMES LINE 1)		11
12	TOTAL PROSPECTIVE CAPITAL PAYMENTS (SUM OF LINES 1-2, 6 AND 11)	375,196	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- NARY CAP- REL COSTS	SUBTOTAL (COLS.0-4)	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL
	0	2A	24	25	26
GENERAL SERVICE COST CENTERS					
1 CAP REL COSTS-BLDG & FIXT					1
2 CAP REL COSTS-MVBLE EQUIP					2
4 EMPLOYEE BENEFITS					4
5 ADMINISTRATIVE & GENERAL					5
6 MAINTENANCE & REPAIRS					6
7 OPERATION OF PLANT					7
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
53 ANESTHESIOLOGY					53
54 RADIOLOGY-DIAGNOSTIC					54
54.10 ULTRASONOGRAPHY					54.10
54.20 MAMMOGRAPHY					54.20
56 RADIOISOTOPE					56
57 COMPUTED TOMOGRAPHY (CT) SCAN					57
58 MAGNETIC RESONANCE IMAGING (MR					58
60 LABORATORY					60
62.30 BLOOD CLOTTING FOR HEMOPHILIAC					62.30
63 BLOOD STORING, PROCESSING & TR					63
65 RESPIRATORY THERAPY					65
66 PHYSICAL THERAPY					66
67 OCCUPATIONAL THERAPY					67
68 SPEECH PATHOLOGY					68
69 ELECTROCARDIOLOGY					69
71 MEDICAL SUPPLIES CHRGD TO PAT					71
72 IMPL. DEV. CHARGED TO PATIENT					72
73 DRUGS CHARGED TO PATIENTS					73
76 DIABETES SERVICES					76
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					
SPECIAL PURPOSE COST CENTERS					
118 SUBTOTALS (SUM OF LINES 1-117)					118
NONREIMBURSABLE COST CENTERS					
190 GIFT, FLOWER, COFFEE SHOP & CA					190
192 PHYSICIANS' PRIVATE OFFICES					192
192.01 CARDIAC PHASE III					192.01
192.02 FUND DEVELOPMENT					192.02
192.03 PULMONARY FUNCTION					192.03
193 NONPAID WORKERS					193
194 CONTRACT NURSING					194
194.01 NON-PATIENT DIETARY					194.01
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
	PART A 1	PART B 2	INPATIENT 3	OUTPATIENT 4	INPATIENT 5	OUTPATIENT 6	
UTILIZATION PERCENTAGES BASED ON DAYS							
30 ADULTS & PEDIATRICS	38.76		13.41				52.17 30
31 INTENSIVE CARE UNIT	58.05		11.21				69.26 31
43 NURSERY			74.57				74.57 43
UTILIZATION PERCENTAGES BASED ON CHARGES							
50 OPERATING ROOM	10.87	16.78					27.65 50
53 ANESTHESIOLOGY	12.75	9.25					22.00 53
54 RADIOLOGY-DIAGNOSTIC	8.65	22.52					31.17 54
54.10 ULTRASONOGRAPHY	2.58	22.40					24.98 54.10
54.20 MAMMOGRAPHY	0.02	4.12					4.14 54.20
56 RADIOISOTOPE	2.88	39.06					41.94 56
57 COMPUTED TOMOGRAPHY (CT) SCAN	5.16	26.87					32.03 57
58 MAGNETIC RESONANCE IMAGING (MRI)	1.83	22.98					24.81 58
60 LABORATORY	9.14	3.16					12.30 60
63 BLOOD STORING, PROCESSING & TRA	4.96	3.21					8.17 63
65 RESPIRATORY THERAPY	34.95	20.45					55.40 65
66 PHYSICAL THERAPY	8.27						8.27 66
67 OCCUPATIONAL THERAPY	11.78						11.78 67
68 SPEECH PATHOLOGY	1.72	8.15					9.87 68
69 ELECTROCARDIOLOGY	9.34	19.86					29.20 69
71 MEDICAL SUPPLIES CHRGD TO PATI	22.58	11.88					34.46 71
72 IMPL. DEV. CHARGED TO PATIENT	27.19	2.05					29.24 72
73 DRUGS CHARGED TO PATIENTS	23.86	15.19					39.05 73
76.97 CARDIAC REHABILITATION		42.91					42.91 76.97
91 EMERGENCY	6.19	18.91					25.10 91
92 OBSERVATION BEDS	5.93	32.21					38.14 92
200 TOTAL CHARGES	11.88	14.52					26.40 200

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

SWING-BED SNF / NF

COST CENTERS	---- TITLE XVIII ----		----- TITLE XIX -----		----- TITLE V -----		TOTAL THIRD PARTY UTIL
	PART A 1	PART B 2	INPATIENT 3	OUTPATIENT 4	INPATIENT 5	OUTPATIENT 6	
UTILIZATION PERCENTAGES BASED ON CHARGES							
54 RADIOLOGY-DIAGNOSTIC		0.02					0.02 54
54.10 ULTRASONOGRAPHY		0.02					0.02 54.10
57 COMPUTED TOMOGRAPHY (CT) SCAN		0.01					0.01 57
60 LABORATORY		0.06					0.06 60
65 RESPIRATORY THERAPY		0.39					0.39 65
66 PHYSICAL THERAPY		0.10					0.10 66
67 OCCUPATIONAL THERAPY		0.25					0.25 67
68 SPEECH PATHOLOGY		0.22					0.22 68
69 ELECTROCARDIOLOGY		0.04					0.04 69
71 MEDICAL SUPPLIES CHRGED TO PATI		0.04					0.04 71
73 DRUGS CHARGED TO PATIENTS		0.10					0.10 73
200 TOTAL CHARGES		0.03					0.03 200

COST CENTER	--- DIRECT COSTS ---		-- ALLOCATED OVERHEAD --		--- TOTAL COSTS ---		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	
GENERAL SERVICE COST CENTERS							
1	CAP REL COSTS-BLDG & FIXT	1,459,628	2.47	-1,459,628	-6.84		1
2	CAP REL COSTS-MVBLE EQUIP	1,297,274	2.19	-1,297,274	-6.08		2
3	OTHER CAPITAL RELATED COSTS						3
4	EMPLOYEE BENEFITS	6,889,364	11.65	-6,889,364	-32.29		4
5	ADMINISTRATIVE & GENERAL	7,415,843	12.54	-7,415,843	-34.76		5
6	MAINTENANCE & REPAIRS	117,838	0.20	-117,838	-0.55		6
7	OPERATION OF PLANT	1,715,440	2.90	-1,715,440	-8.04		7
8	LAUNDRY & LINEN SERVICE	157,781	0.27	-157,781	-0.74		8
9	HOUSEKEEPING	496,683	0.84	-496,683	-2.33		9
10	DIETARY	88,204	0.15	-88,204	-0.41		10
11	CAFETERIA	345,393	0.58	-345,393	-1.62		11
12	MAINTENANCE OF PERSONNEL						12
13	NURSING ADMINISTRATION	763,285	1.29	-763,285	-3.58		13
14	CENTRAL SERVICES & SUPPLY						14
15	PHARMACY						15
16	MEDICAL RECORDS & LIBRARY	471,990	0.80	-471,990	-2.21		16
17	SOCIAL SERVICE	117,766	0.20	-117,766	-0.55		17
19	NONPHYSICIAN ANESTHETISTS						19
20	NURSING SCHOOL						20
21	I&R SRVCES-SALARY & FRINGES APP						21
22	I&R SRVCES-OTHER PRGM COSTS APP						22
23	PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS							
30	ADULTS & PEDIATRICS	2,649,780	4.48	3,165,465	14.84	5,815,245	9.83
31	INTENSIVE CARE UNIT	834,976	1.41	793,476	3.72	1,628,452	2.75
43	NURSERY						43
ANCILLARY SERVICE COST CENTERS							
50	OPERATING ROOM	2,316,973	3.92	2,408,376	11.29	4,725,349	7.99
53	ANESTHESIOLOGY	67,809	0.11	32,587	0.15	100,396	0.17
54	RADIOLOGY-DIAGNOSTIC	509,281	0.86	725,653	3.40	1,234,934	2.09
54.10	ULTRASONOGRAPHY	286,294	0.48	205,603	0.96	491,897	0.83
54.20	MAMMOGRAPHY	388,607	0.66	133,677	0.63	522,284	0.88
56	RADIOISOTOPE	317,934	0.54	120,822	0.57	438,756	0.74
57	COMPUTED TOMOGRAPHY (CT) SCAN	715,411	1.21	311,882	1.46	1,027,293	1.74
58	MAGNETIC RESONANCE IMAGING (MRI)	723,485	1.22	196,580	0.92	920,065	1.56
60	LABORATORY	1,473,546	2.49	876,158	4.11	2,349,704	3.97
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	BLOOD STORING, PROCESSING & TRA	164,354	0.28	32,490	0.15	196,844	0.33
65	RESPIRATORY THERAPY	327,652	0.55	210,534	0.99	538,186	0.91
66	PHYSICAL THERAPY	725,491	1.23	623,961	2.92	1,349,452	2.28
67	OCCUPATIONAL THERAPY	286,851	0.49	246,369	1.15	533,220	0.90
68	SPEECH PATHOLOGY	367,674	0.62	280,261	1.31	647,935	1.10
69	ELECTROCARDIOLOGY	240,545	0.41	161,275	0.76	401,820	0.68
71	MEDICAL SUPPLIES CHRGD TO PATI	1,105,888	1.87	413,259	1.94	1,519,147	2.57
72	IMPL. DEV. CHARGED TO PATIENT	3,006,138	5.08	622,829	2.92	3,628,967	6.14
73	DRUGS CHARGED TO PATIENTS	1,349,933	2.28	529,825	2.48	1,879,758	3.18
76	DIABETES SERVICES	73,398	0.12	57,326	0.27	130,724	0.22
76.97	CARDIAC REHABILITATION	40,753	0.07	75,419	0.35	116,172	0.20
76.98	HYPERBARIC OXYGEN THERAPY						76.98
76.99	LITHOTRIPSY						76.99
91	EMERGENCY	1,546,760	2.62	1,495,414	7.01	3,042,174	5.14
92	OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS							
OUTPATIENT SERVICE COST CENTERS							
SPECIAL PURPOSE COST CENTERS							
NONREIMBURSABLE COST CENTERS							
190	GIFT, FLOWER, COFFEE SHOP & CAN	38,090	0.06	13,257	0.06	51,347	0.09
192	PHYSICIANS' PRIVATE OFFICES	17,411,687	29.44	7,162,029	33.57	24,573,716	41.55
192.01	CARDIAC PHASE III	560		970		1,530	192.01
192.02	FUND DEVELOPMENT	688,098	1.16	264,221	1.24	952,319	1.61
192.03	PULMONARY FUNCTION	10,488	0.02	5,429	0.03	15,917	0.03
193	NONPAID WORKERS			110,390	0.52	110,390	0.19
194	CONTRACT NURSING						194
194.01	NON-PATIENT DIETARY	136,549	0.23	60,952	0.29	197,501	0.33
200	CROSS FOOT ADJUSTMENTS						200
201	NEGATIVE COST CENTER						201
202	TOTAL	59,141,494	100.00			59,141,494	100.00

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	549,647	14,935,539	0.036801	1,623,697	59,754	50
53 ANESTHESIOLOGY	11,324	1,789,897	0.006327	228,133	1,443	53
54 RADIOLOGY-DIAGNOSTIC	220,084	4,832,866	0.045539	418,050	19,038	54
54.10 ULTRASONOGRAPHY	61,053	2,853,947	0.021392	73,540	1,573	54.10
54.20 MAMMOGRAPHY	175,150	1,578,889	0.110932	337	37	54.20
56 RADIOISOTOPE	18,984	3,378,219	0.005620	97,183	546	56
57 COMPUTED TOMOGRAPHY (CT) SCAN	329,981	15,348,253	0.021500	792,166	17,032	57
58 MAGNETIC RESONANCE IMAGING (MRI)	29,472	8,327,882	0.003539	152,147	538	58
60 LABORATORY	170,898	22,894,502	0.007465	2,091,901	15,616	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRA	6,031	402,137	0.014997	19,942	299	63
65 RESPIRATORY THERAPY	27,402	994,415	0.027556	347,552	9,577	65
66 PHYSICAL THERAPY	100,907	2,774,987	0.036363	229,368	8,341	66
67 OCCUPATIONAL THERAPY	37,046	1,435,506	0.025807	169,125	4,365	67
68 SPEECH PATHOLOGY	64,153	620,748	0.103348	10,684	1,104	68
69 ELECTROCARDIOLOGY	22,288	4,146,857	0.005375	387,477	2,083	69
71 MEDICAL SUPPLIES CHRGD TO PATI	69,407	11,872,065	0.005846	2,680,134	15,668	71
72 IMPL. DEV. CHARGED TO PATIENT	112,078	12,097,276	0.009265	3,288,712	30,470	72
73 DRUGS CHARGED TO PATIENTS	72,346	8,667,589	0.008347	2,067,874	17,261	73
76 DIABETES SERVICES	5,664	98,308	0.057615			76
76.97 CARDIAC REHABILITATION	17,119	122,832	0.139369			76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	201,172	7,177,837	0.028027	444,178	12,449	91
92 OBSERVATION BEDS	97,832	1,866,008	0.052428	110,632	5,800	92
OTHER REIMBURSABLE COST CENTERS						
200 TOTAL	2,400,038	128,216,559		15,232,832	222,994	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	475,741		475,741	4,892	97.25	1,896	184,386	30
31	INTENSIVE CARE UNIT	138,512		138,512	758	182.73	440	80,401	31
200	TOTAL	614,253		614,253	5,650		2,336	264,787	200
MEDICARE INPATIENT ROUTINE SERVICE PPS CAPITAL COSTS								264,787	
MEDICARE INPATIENT ANCILLARY SERVICE PPS CAPITAL COSTS								222,994	
TOTAL MEDICARE INPATIENT PPS CAPITAL COSTS								487,781	
MEDICARE DISCHARGES (WKST S-3, PART I, LINE 14, COLUMN 13)								673	
MEDICARE PATIENT DAYS (WKST S-3, PART I, LINE 14, COLUMN 6 - WKST S-3, PART I, LINE 5, COLUMN 6)								2,336	
PER DISCHARGE CAPITAL COSTS								724.79	
PER DIEM CAPITAL COSTS								208.81	

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)	6,112,631
2. HOSPITAL PART A TITLE XVIII CHARGES (SUM OF INPATIENT CHARGES AND ANCILLARY CHARGES ON WKST D-3 FOR HOSPITAL TITLE XVIII COMPONENT)	18,358,265
3. RATIO OF COST TO CHARGES (LINE 1 / LINE 2)	0.333

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)	487,781
2. RATIO OF COST TO CHARGES (LINE II-1 / LINE I-2)	0.027

III. COST TO CHARGE RATIO FOR OUTPATIENT SERVICES

1. TOTAL PROGRAM (TITLE XVIII) OUTPATIENT COST EXCLUDING SERVICES NOT SUBJECT TO OPPTS. (WKST D, PART V, COLUMNS 2, 2.01, 2.02 x COLUMN 1 LESS LINES 61, 66-68, 74, 94, 95 & 96)	3,691,693
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)	18,570,933
3. RATIO OF COST TO CHARGES (LINE 1 / LINE 2)	0.199