

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: _____ TIME: _____
 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 THE FINLEY HOSPITAL (16-0117) (PROVIDER NAME(S) AND NUMBER(S)) FOR THE COST REPORTING PERIOD BEGINNING 01/01/2011 AND ENDING 12/31/2011, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS A TRUE, CORRECT AND COMPLETE STATEMENT PREPARED FROM THE BOOKS AND RECORDS OF THE PROVIDER IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED. I FURTHER CERTIFY THAT I AM FAMILIAR WITH THE LAWS AND REGULATIONS REGARDING THE PROVISION OF HEALTH CARE SERVICES IDENTIFIED IN THIS COST REPORT WERE PROVIDED IN COMPLIANCE WITH SUCH LAWS AND REGULATIONS.

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

 TITLE

 DATE

PART III - SETTLEMENT SUMMARY

	TITLE V 1	TITLE XVIII		HIT 4	TITLE XIX 5	
		PART A 2	PART B 3			
1 HOSPITAL		66,051	6,987			1
2 SUBPROVIDER - IPF		3,647				2
3 SUBPROVIDER - IRF		-22,116	11			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		47,582	6,998			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: 350 NORTH GRANDVIEW AVENUE
 2 CITY: DUBUQUE STATE: IA

P.O.BOX: 1
 ZIP CODE: 52001 COUNTY: DUBUQUE 2

HOSPITAL AND HOSPITAL-BASED COMPONENT IDENTIFICATION:

COMPONENT 0	COMPONENT NAME 1	CCN NUMBER 2	CBSA NUMBER 3	PROV TYPE 4	DATE CERTIFIED 5	PAYMENT SYSTEM (P, T, O, OR N)		
						V 6	XVIII 7	XIX 8
3	HOSPITAL	16-0117	20220	1	07/01/1966	N	P	P
4	SUBPROVIDER - IPF	16-S117	20220	4	12/23/1998	N	P	P
5	SUBPROVIDER - IRF	16-T117	20220	5	01/01/2004	N	P	N
6	SUBPROVIDER - (OTHER)							
7	SWING BEDS - SNF							
8	SWING BEDS - NF							
9	HOSPITAL-BASED SNF							
10	HOSPITAL-BASED NF							
11	HOSPITAL-BASED OLTC							
12	HOSPITAL-BASED HHA	16-7002	20220		07/01/1966	N	P	O
13	SEPARATELY CERTIFIED ASC							
14	HOSPITAL-BASED HOSPICE							
15	HOSPITAL-BASED HEALTH CLINIC - RHC							
16	HOSPITAL-BASED HEALTH CLINIC - FQHC							
17	HOSPITAL-BASED (CMHC)							
18	RENAL DIALYSIS							
19	OTHER							
20	COST REPORTING PERIOD (MM/DD/YYYY)	FROM: 01/01/2011			TO: 12/31/2011			
21	TYPE OF CONTROL							

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

	IN-STATE MEDICAID PAID DAYS 1	IN-STATE MEDICAID ELIGIBLE DAYS 2	OUT-OF- STATE MEDICAID PAID DAYS 3	OUT-OF- STATE MEDICAID ELIGIBLE DAYS 4	MEDICAID HMO DAYS 5	OTHER MEDICAID DAYS 6
24	IF LINE 22 AND/OR 45 IS 'YES', AND THIS PROVIDER IS AN IPFS 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.	1,632	430	38	37	71
25	IF THIS PROVIDER IS AN IRF THEN, ENTER THE IN-STATE MEDICAID PAID DAYS IN COL. 1, IN-STATE MEDICAID ELIGIBLE DAYS IN COL. 2, OUT-OF STATE MEDICAID DAYS IN COL. 3, OUT-OF STATE MEDICAID ELIGIBLE DAYS IN COL. 4, MEDICAID HMO DAYS IN COL. 5, AND OTHER MEDICAID DAYS IN COL. 6.		57			
26	ENTER YOUR STANDARD GEOGRAPHIC CLASSIFICATION (NOT WAGE) STATUS AT THE BEGINNING OF THE COST REPORTING PERIOD. ENTER '1' FOR URBAN AND '2' FOR RURAL.			1		
27	ENTER YOUR STANDARD GEOGRAPHIC CLASSIFICATION (NOT WAGE) STATUS AT THE END OF THE COST REPORTING PERIOD. ENTER '1' FOR URBAN AND '2' FOR RURAL.			1		
35	IF THIS IS A SOLE COMMUNITY HOSPITAL (SCH), ENTER THE NUMBER OF PERIODS SCH STATUS IN EFFECT IN THE COST REPORTING PERIOD.					
36	ENTER APPLICABLE BEGINNING AND ENDING DATES OF SCH STATUS. SUBSCRIPT LINE 36 FOR NUMBER OF PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.			BEGINNING:	ENDING:	
37	IF THIS IS A MEDICARE DEPENDENT HOSPITAL (MDH), ENTER THE NUMBER OF PERIODS MDH STATUS IN EFFECT IN THE COST REPORTING PERIOD.					
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:	

PROSPECTIVE PAYMENT SYSTEM(PPS)-CAPITAL

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

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
 PART I (CONT)

TEACHING HOSPITALS		1	2	3	
56	IS THIS A HOSPITAL INVOLVED IN TRAINING RESIDENTS IN APPROVED GME PROGRAMS? ENTER 'Y' FOR YES OR 'N' FOR NO.	N			56
57	IF LINE 56 IS YES, IS THIS THE FIRST COST REPORTING PERIOD DURING WHICH RESIDENTS IN APPROVED GME PROGRAMS TRAINED AT THIS FACILITY? ENTER 'Y' FOR YES OR 'N' FOR NO IN COLUMN 1. IF COLUMN 1 IS 'Y' DID RESIDENTS START TRAINING IN THE FIRST MONTH OF THIS COST REPORTING PERIOD? ENTER 'Y' FOR YES OR 'N' FOR NO IN COLUMN 2. IF COLUMN 2 IS 'Y', COMPLETE WORKSHEET E-4. IF COLUMN 2 IS 'N', COMPLETE WORKSHEET D, PART III & IV AND D-2, PART II, IF APPLICABLE.	N	N		57
58	IF LINE 56 IS YES, DID THIS FACILITY ELECT COST REIMBURSEMENT FOR PHYSICIANS' SERVICES AS DEFINED IN CMS PUB 15-1, SECTION 2148? 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 IIME 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	IIME 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.			Y 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.			N N 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.			Y 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.			N N 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.			V 1 2 N Y 90
91	IS THIS HOSPITAL REIMBURSED FOR TITLE V AND/OR XIX THROUGH THE COST REPORT EITHER IN FULL OR IN PART? ENTER 'Y' FOR YES, OR 'N' FOR NO IN THE APPLICABLE COLUMN.			N N 91
92	ARE TITLE XIX NF PATIENTS OCCUPYING TITLE XVIII SNF BEDS (DUAL CERTIFICATION)? ENTER 'Y' FOR YES OR 'N' FOR NO IN THE APPLICABLE COLUMN.			N 92
93	DOES THIS FACILITY OPERATE AN ICF/MR FACILITY FOR PURPOSES OF TITLE V AND XIX? ENTER 'Y' FOR YES OR 'N' FOR NO IN THE APPLICABLE COLUMN.			N N 93
94	DOES TITLE V OR TITLE XIX REDUCE CAPITAL COST? ENTER 'Y' FOR YES OR 'N' FOR NO IN THE APPLICABLE COLUMN.			N N 94
95	IF LINE 94 IS 'Y', ENTER THE REDUCTION PERCENTAGE IN THE APPLICABLE COLUMN.			95
96	DOES TITLE V OR TITLE XIX REDUCE OPERATING COST? ENTER 'Y' FOR YES OR 'N' FOR NO IN THE APPLICABLE COLUMN.			N N 96
97	IF LINE 96 IS 'Y', ENTER THE REDUCTION PERCENTAGE IN THE APPLICABLE COLUMN.			97
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- SICAL SPEECH 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		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.		1,000,000 3,000,000	119
120	IS THIS A SCH OR EACH THAT QUALIFIES FOR THE OUTPATIENT HOLD HARMLESS PROVISION IN ACA §3121? AS AMENDED BY THE MEDICAID EXTENDER ACT (MMEA) §108? ENTER IN COLUMN 1 'Y' FOR YES OR 'N' FOR NO. IS THIS A RURAL HOSPITAL WITH < 100 THAT QUALIFIES FOR THE OUTPATIENT HOLD HARMLESS PROVISION IN ACA §3121? ENTER IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO.	N	N	120
121	DID THIS FACILITY INCUR AND REPORT COSTS FOR IMPLANTABLE DEVICES CHARGED TO PATIENTS? ENTER 'Y' FOR YES OR 'N' FOR NO.	Y		121

TRANSPLANT CENTER INFORMATION

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

ALL PROVIDERS

140	ARE THERE ANY RELATED ORGANIZATION OR HOME OFFICE COSTS AS DEFINED IN CMS PUB 15-1, CHAPTER 10? ENTER 'Y' FOR YES, OR 'N' FOR NO IN COLUMN 1. IF YES, AND HOME OFFICE COSTS ARE CLAIMED, ENTER IN COLUMN 2 THE HOME OFFICE CHAIN NUMBER.	Y	H00185	140
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IF THIS FACILITY IS PART OF A CHAIN ORGANIZATION, ENTER ON LINES 141 THROUGH 143 THE NAME AND ADDRESS OF THE HOME OFFICE AND ENTER THE HOME OFFICE CONTRACTOR NAME AND CONTRACTOR NUMBER.

141	NAME: FINLEY TRI-STATES	CONTRACTOR'S NAME: WPS	CONTRACTOR'S NUMBER: 05001	141
142	STREET: 350 NORTH GRANDVIEW AVE	P.O. BOX:		142
143	CITY: DUBUQUE	STATE: IA	ZIP CODE: 52001	143
144	ARE PROVIDER BASED PHYSICIANS' COSTS INCLUDED IN WORKSHEET A?			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.	Y		145
146	HAS THE COST ALLOCATION METHODOLOGY CHANGED FROM THE PREVIOUSLY FILED COST REPORT? ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 1. (SEE CMS PUB. 15-2, SECTION 4020). IF YES, ENTER THE APPROVAL DATE (MM/DD/YYYY) IN COLUMN 2.	N		146
147	WAS THERE A CHANGE IN THE STATISTICAL BASIS? ENTER 'Y' FOR YES OR 'N' FOR NO.	N		147
148	WAS THERE A CHANGE IN THE ORDER OF ALLOCATION? ENTER 'Y' FOR YES OR 'N' FOR NO.	N		148
149	WAS THERE A CHANGE TO THE SIMPLIFIED COST FINDING METHOD? ENTER 'Y' FOR YES OR 'N' FOR NO.	N		149

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

SEE 42 CFR §413.13)	PART A	PART B
155 HOSPITAL	1	2
156 SUBPROVIDER - IPF	N	N 155
157 SUBPROVIDER - IRF	N	N 156
158 SUBPROVIDER - (OTHER)	N	N 157
159 SNF	N	N 158
160 HHA	N	N 159
161 CMHC	N	N 160
		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.	N		167
168	IF THIS PROVIDER IS A CAH (LINE 105 IS 'Y') AND A MEANINGFUL USER (LINE 167 IS 'Y'), ENTER THE REASONABLE COST INCURRED FOR THE HIT ASSETS.			168
169	IF THIS PROVIDER IS A MEANINGFUL USER (LINE 167 IS 'Y') AND IS NOT A CAH (LINE 105 IS 'N'), ENTER THE TRANSITIONAL FACTOR.	1.00		169

HOSPITAL AND HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE

WORKSHEET S-2
 PART II

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

COMPLETED BY ALL HOSPITALS

		Y/N	DATE	
PROVIDER ORGANIZATION AND OPERATION				
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)	N	2	1
		Y/N	DATE	V/I
2	HAS THE PROVIDER TERMINATED PARTICIPATION IN THE MEDICARE PROGRAM? IF YES, ENTER IN COLUMN 2 THE DATE OF TERMINATION AND IN COLUMN 3, 'V' FOR VOLUNTARY OR 'I' FOR INVOLUNTARY.	N	2	3 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		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.	Y	A	3 4
5	ARE THE COST REPORT TOTAL EXPENSES AND TOTAL REVENUES DIFFERENT FROM THOSE ON THE FILED FINANCIAL STATEMENTS? IF YES, SUBMIT RECONCILIATION.	Y		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?	N	2	6
7	ARE COSTS CLAIMED FOR ALLIED HEALTH PROGRAMS? IF YES, SEE INSTRUCTIONS.	N		7
8	WERE NURSING SCHOOL AND/OR ALLIED HEALTH PROGRAMS APPROVED AND/OR RENEWED DURING THE COST REPORTING PERIOD?	N		8
9	ARE COSTS CLAIMED FOR INTERN-RESIDENT PROGRAMS CLAIMED ON THE CURRENT COST REPORT? IF YES, SEE INSTRUCTIONS.	N		9
10	WAS AN INTERN-RESIDENT PROGRAM INITIATED OR RENEWED IN THE CURRENT COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS.	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.	N		11
			Y/N	
12	IS THE PROVIDER SEEKING REIMBURSEMENT FOR BAD DEBTS? IF YES, SEE INSTRUCTIONS.		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.		N	13
14	IF LINE 12 IS YES, WERE PATIENT DEDUCTIBLES AND/OR CO-PAYMENTS WAIVED? IF YES, SEE INSTRUCTIONS.		N	14
BED COMPLEMENT				
15	DID TOTAL BEDS AVAILABLE CHANGE FROM THE PRIOR COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS.		Y	15

		PART A		PART B	
		Y/N	DATE	Y/N	DATE
PS&R REPORT DATA					
		1	2	3	4
16	WAS THE COST REPORT PREPARED USING THE PS&R REPORT ONLY? IF EITHER COLUMN 1 OR 3 IS YES, ENTER THE PAID-THROUGH DATE OF THE PS&R REPORT USED IN COLUMNS 2 AND 4. (SEE INSTRUCTIONS)	N		N	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	04/13/2012	Y	04/13/2012 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.	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.	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:	N		N	20
21	WAS THE COST REPORT PREPARED ONLY USING THE PROVIDER'S RECORDS? IF YES, SEE INSTRUCTIONS.	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	TOTAL SALARIES (SEE INSTRUCTIONS)	200	32,442,621	436,958	32,879,579	1,129,012.00	29.12
2	NON-PHYSICIAN ANESTHETIST PART A						1
3	NON-PHYSICIAN ANESTHETIST PART B						2
4	PHYSICIAN-PART A				192,060	1,068.50	179.75
4.01	PHYSICIANS-PART A - DIRECT TEACHING						4.01
5	PHYSICIAN-PART B		2,230,005	2,230,005	9,050.80	246.39	5
6	NON-PHYSICIAN-PART B						6
7	INTERNS & RESIDENTS (IN AN APPROVED PROGRAM)	21					7
7.01	CONTRACTED INTERNS & RESIDENTS (IN APPROVED PROGRAMS)						7.01
8	HOME OFFICE PERSONNEL						8
9	SNF	44					9
10	EXCLUDED AREA SALARIES (SEE INSTRUCTIONS)		5,621,230	388,217	6,009,447	174,823.00	34.37
	OTHER WAGES & RELATED COSTS						10
11	CONTRACT LABOR (SEE INSTRUCTIONS)		1,869,073		1,869,073	55,188.74	33.87
12	MANAGEMENT AND ADMINISTRATIVE SERVICES						12
13	CONTRACT LABOR: PHYSICIAN-PART A		37,256		37,256	305.50	121.95
14	HOME OFFICE SALARIES & WAGE-RELATED COSTS		7,059,998		7,059,998	149,494.00	47.23
15	HOME OFFICE: PHYSICIAN-PART A						15
16	TEACHING PHYSICIAN SALARIES (SEE INSTRUCTIONS)						16
	WAGE-RELATED COSTS						
17	WAGE-RELATED COSTS (CORE)		5,594,564		5,594,564		17
18	WAGE-RELATED COSTS (OTHER)						18
19	EXCLUDED AREAS		1,030,646		1,030,646		19
20	NON-PHYSICIAN ANESTHETIST PART A						20
21	NON-PHYSICIAN ANESTHETIST PART B						21
22	PHYSICIAN PART A		10,326		10,326		22
23	PHYSICIAN PART B		119,901		119,901		23
24	WAGE-RELATED COSTS (RHC/FQHC)						24
25	INTERNS & RESIDENTS (IN AN APPROVED PROGRAM)						25
	OVERHEAD COSTS - DIRECT SALARIES						
26	EMPLOYEE BENEFITS						26
27	ADMINISTRATIVE & GENERAL		578,612	40,436	619,048	27,225.00	22.74
28	ADMINISTRATIVE & GENERAL UNDER CONTACT (SEE INST.)		273,267		273,267	2,710.00	100.84
29	MAINTENANCE & REPAIRS						29
30	OPERATION OF PLANT		653,005	4,112	657,117	32,761.00	20.06
31	LAUNDRY & LINEN SERVICE						31
32	HOUSEKEEPING		759,157		759,157	56,644.00	13.40
33	HOUSEKEEPING UNDER CONTRACT (SEE INSTRUCTIONS)		30,673		30,673	2,080.00	14.75
34	DIETARY		899,557	2,315	901,872	62,075.00	14.53
35	DIETARY UNDER CONTRACT (SEE INSTRUCTIONS)		59,640		59,640	2,080.00	28.67
36	CAFETERIA						36
37	MAINTENANCE OF PERSONNEL						37
38	NURSING ADMINISTRATION		1,737,750	3,553	1,741,303	53,495.00	32.55
39	CENTRAL SERVICES AND SUPPLY		271,622		271,622	18,199.00	14.93
40	PHARMACY		1,080,147	30	1,080,177	28,865.00	37.42
41	MEDICAL RECORDS & MEDICAL RECORDS LIBRARY		519,657		519,657	27,389.00	18.97
42	SOCIAL SERVICE		147,840		147,840	6,877.00	21.50
43	OTHER GENERAL SERVICE						43

PART III - HOSPITAL WAGE INDEX SUMMARY

1	NET SALARIES (SEE INSTRUCTIONS)	30,576,196	436,958	31,013,154	1,126,831.2	27.52	1
2	EXCLUDED AREA SALARIES (SEE INSTRUCTIONS)	5,621,230	388,217	6,009,447	174,823.00	34.37	2
3	SUBTOTAL SALARIES (LINE 1 MINUS LINE 2)	24,954,966	48,741	25,003,707	952,008.20	26.26	3
4	SUBTOTAL OTHER WAGES & RELATED COSTS (SEE INST.)	8,966,327		8,966,327	204,988.24	43.74	4
5	SUBTOTAL WAGE-RELATED COSTS (SEE INST.)	5,604,890		5,604,890		22.42	5
6	TOTAL (SUM OF LINES 3 THRU 5)	39,526,183	48,741	39,574,924	1,156,996.4	34.20	6
7	TOTAL OVERHEAD COST (SEE INSTRUCTIONS)	7,010,927	50,446	7,061,373	320,400.00	22.04	7

HOSPITAL WAGE RELATED COSTS

WORKSHEET S-3
PART IV

PART A - CORE LIST

	AMOUNT REPORTED	
RETIREMENT COST		
1 401K EMPLOYER CONTRIBUTIONS	1,156,295	1
2 TAX SHELTERED ANNUITY (TSA) EMPLOYER CONTRIBUTION		2
3 QUALIFIED AND NON-QUALIFIED PENSION PLAN COST		3
4 PRIOR YEAR PENSION SERVICE COST		4
PLAN ADMINISTRATIVE COSTS (PAID TO EXTERNAL ORGANIZATION)		
5 401K/TSA PLAN ADMINISTRATION FEES		5
6 LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN		6
7 EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES		7
HEALTH AND INSURANCE COST		
8 HEALTH INSURANCE (PURCHASED OR SELF FUNDED)	2,947,012	8
9 PRESCRIPTION DRUG PLAN		9
10 DENTAL, HEARING AND VISION PLAN	168,356	10
11 LIFE INSURANCE (IF EMPLOYER IS OWNER OR BENEFICIARY)	32,655	11
12 ACCIDENTAL INSURANCE (IF EMPLOYEE IS OWNER OR BENEFICIARY)		12
13 DISABILITY INSURANCE (IF EMPLOYEE IS OWNER OR BENEFICIARY)	33,696	13
14 LONG-TERM CARE INSURANCE (IF EMPLOYEE IS OWNER OR BENEFICIARY)		14
15 WORKERS' COMPENSATION INSURANCE	214,893	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	2,202,531	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		23
24 TOTAL WAGE RELATED COST (SUM OF LINES 1-23)	6,755,438	24
PART B - OTHER THAN CORE RELATED COST		
25 OTHER WAGE RELATED (OTHER WAGE RELATED COST)		25

PROVIDER CCN: 16-0117 THE FINLEY HOSPITAL
PERIOD FROM 01/01/2011 TO 12/31/2011

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HOSPITAL CONTRACT LABOR AND BENEFIT COST

WORKSHEET S-3
PART V

PART V - CONTRACT LABOR AND BENEFIT COST

HOSPITAL AND HOSPITAL-BASED COMPONENT IDENTIFICATION

COMPONENT		CONTRACT	BENEFIT
0		LABOR	COST
		1	2
1	TOTAL FACILITY CONTRACT LABOR AND BENEFIT COST		1
2	HOSPITAL	2,232,653	2
3	SUBPROVIDER - IPF	2,232,653	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 OLTIC		10
11	HOSPITAL-BASED HHA		11
12	SEPARATELY CERTIFIED ASC		12
13	HOSPITAL-BASED HOSPICE		13
14	HOSPITAL-BASED HEALTH CLINIC - RHC		14
15	HOSPITAL-BASED HEALTH CLINIC - FQHC		15
16	HOSPITAL-BASED (CMHC)		16
17	RENAL DIALYSIS		17
18	OTHER		18

HOSPITAL 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)				0.393278	1
MEDICAID (SEE INSTRUCTIONS FOR EACH LINE)						
2	NET REVENUE FROM MEDICAID				4,503,327	2
3	DID YOU RECEIVE DSH OR SUPPLEMENTAL PAYMENTS FROM MEDICAID?				N	3
4	IF LINE 3 IS YES, DOES LINE 2 INCLUDE ALL DSH OR SUPPLEMENTAL PAYMENTS FROM MEDICAID?					4
5	IF LINE 4 IS NO, ENTER DSH OR SUPPLEMENTAL PAYMENTS FROM MEDICAID					5
6	MEDICAID CHARGES				12,637,098	6
7	MEDICAID COST (LINE 1 TIMES LINE 6)				4,969,893	7
8	DIFFERENCE BETWEEN NET REVENUE AND COSTS FOR MEDICAID PROGRAM (LINE 7 MINUS THE SUM OF LINES 2 AND 5)				466,566	8
STATE CHILDREN'S HEALTH INSURANCE PROGRAM (SCHIP)(SEE INSTRUCTIONS FOR EACH LINE)						
9	NET REVENUE FROM STAND-ALONE SCHIP				146,162	9
10	STAND-ALONE SCHIP CHARGES				266,421	10
11	STAND-ALONE SCHIP COST (LINE 1 TIMES LINE 10)				104,778	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)				13,709	13
14	CHARGES FOR PATIENTS COVERED UNDER STATE OR LOCAL INDIGENT CARE PROGRAM (NOT INCLUDED IN LINES 6 OR 10)				1,026,607	14
15	STATE OR LOCAL INDIGENT CARE PROGRAM COST (LINE 1 TIMES LINE 14)				403,742	15
16	DIFFERENCE BETWEEN NET REVENUE AND COSTS FOR STATE OR LOCAL INDIGENT CARE PROGRAM (LINE 15 MINUS LINE 13)				390,033	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)				856,599	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		467,590	383,418		851,008 20
21	COST OF INITIAL OBLIGATION OF PATIENTS APPROVED FOR CHARITY CARE (LINE 1 TIMES LINE 20)		183,893	150,790		334,683 21
22	PARTIAL PAYMENT BY PATIENTS APPROVED FOR CHARITY CARE		13,760	27,050		40,810 22
23	COST OF CHARITY CARE		170,133	123,740		293,873 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)				647,583	26
27	MEDICARE BAD DEBTS FOR THE ENTIRE HOSPITAL COMPLEX (SEE INSTRUCTIONS) WORKSHEET E-3, PART V				74,077	27
28	NON-MEDICARE AND NON-REIMBURSABLE BAD DEBT EXPENSE (LINE 26 MINUS LINE 27)				573,506	28
29	COST OF NON-MEDICARE BAD DEBT EXPENSE (LINE 1 TIMES LINE 28)				225,547	29
30	COST OF NON-MEDICARE UNCOMPENSATED CARE (LINE 23, COL. 3 PLUS LINE 29)				519,420	30
31	TOTAL UNREIMBURSED AND UNCOMPENSATED CARE COST (LINE 19 PLUS LINE 30)				1,376,019	31

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

COST CENTER		SALARIES	OTHER	TOTAL (COL. 1 + COL. 2)	RECLASSIFI- CATIONS	
		1	2	3	4	
GENERAL SERVICE COST CENTERS						
1	00100		2,763,664	2,763,664	-96,025	1
2	00200					2
3	00300					3
4	00400					4
5.01	00590	39,479	855,593	895,072	3,192,103	5.01
5.02	00591	243,005	85,951	328,956		5.02
5.03	00592	296,128	77,612	373,740		5.03
6	00600					6
7	00700	653,005	1,646,146	2,299,151	-47,447	7
8	00800				340,710	8
9	00900	759,157	538,883	1,298,040	-40,853	9
10	01000	899,557	1,192,914	2,092,471	-59,174	10
11	01100					11
11.01	01101					11.01
12	01200					12
13	01300	1,737,750	1,271,865	3,009,615	-312,152	13
14	01400	271,622	366,999	638,621	-40,410	14
15	01500	1,080,147	3,405,069	4,485,216	-2,331,688	15
16	01600	519,657	682,312	1,201,969	-191,626	16
17	01700	147,840	64,562	212,402	-35,649	17
19	01900					19
20	02000					20
21	02100					21
22	02200					22
23	02300					23
INPATIENT ROUTINE SERV COST CENTERS						
30	03000	4,296,251	2,262,485	6,558,736	-648,278	30
31	03100	1,164,294	484,277	1,648,571	-289,104	31
40	04000	543,158	674,539	1,217,697	-65,587	40
41	04100	721,567	851,072	1,572,639	-70,025	41
43	04300	559,295	176,580	735,875	-16,759	43
ANCILLARY SERVICE COST CENTERS						
50	05000	2,023,386	8,536,407	10,559,793	-5,255,507	50
51	05100	1,063,291	559,045	1,622,336	-197,361	51
52	05200	613,272	242,298	855,570	-21,453	52
53	05300		742,839	742,839	-116,166	53
54	05400	793,086	1,271,898	2,064,984	-563,013	54
54.01	03450	67,105	356,163	423,268	-140,057	54.01
54.02	03630	194,813	127,120	321,933	-20,859	54.02
55	05500	1,024,202	1,841,755	2,865,957	-325,275	55
57	05700	235,507	577,011	812,518	-48,636	57
58	05800	180,890	474,653	655,543	-54,760	58
60	06000		4,296,758	4,296,758	-325,338	60
62.30	06250					62.30
63	06300				298,488	63
64	06400	294,869	285,772	580,641	-295,029	64
65	06500	385,616	295,677	681,293	-212,393	65
65.01	03560				128,780	65.01
66	06600	1,777,568	746,714	2,524,282	-201,678	66
67	06700	378,305	194,266	572,571	-134	67
68	06800	199,373	34,015	233,388	-10	68
69	06900	114,803	77,089	191,892	-129,574	69
69.01	03140		217,455	217,455	129,003	69.01
70	07000	101,416	81,540	182,956	3,429	70
71	07100				2,634,913	71
72	07200				3,761,852	72
73	07300				2,446,523	73
74	07400		299,387	299,387	-8,912	74
76.97	07697	141,026	76,527	217,553	-17,896	76.97
76.98	07698	31,058	192,288	223,346	-12,999	76.98
76.99	07699					76.99
OUTPATIENT SERVICE COST CENTERS						
90	09000	787,780	644,428	1,432,208	218,949	90
91	09100	3,746,838	1,775,742	5,522,580	-551,675	91
92	09200					92
OTHER REIMBURSABLE COST CENTERS						
95	09500		53,543	53,543		95
101	10100	1,853,250	1,157,166	3,010,416	-295,558	101
SPECIAL PURPOSE COST CENTERS						
113	11300		521,958	521,958		113
118		29,939,366	43,080,037	73,019,403	115,690	118
NONREIMBURSABLE COST CENTERS						
190	19000					190
194	07950	210,439	401,704	612,143	-42,428	194
194.01	07951	380,813	218,225	599,038	-72,896	194.01
194.02	07952	765,859	596,309	1,362,168	-27,852	194.02

PROVIDER CCN: 16-0117 THE FINLEY HOSPITAL
 PERIOD FROM 01/01/2011 TO 12/31/2011

KPMG LLP COMPU-MAX MICRO SYSTEM
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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

COST CENTER	SALARIES 1	OTHER 2	TOTAL	RECLASSIFI- CATIONS 4	
			(COL. 1 + COL. 2) 3		
194.03 07953 CASCADE CLINIC	54,817	41,829	96,646	-10,160	194.03
194.04 07954 ORTHOPEDIC CLINIC	583,977	361,779	945,756	-1,090	194.04
194.05 07955 ENT CLINIC	373,724	293,930	667,654		194.05
194.06 07956 RSVP	44,848	19,469	64,317		194.06
194.07 07957 CONTRACT CLEANING	-7,778	-1,940	-9,718		194.07
194.08 07958 DIM MAINTENANCE	-24,052	13,247	-10,805		194.08
194.09 07959 RENTAL PROPERTY	2,718	274,175	276,893	96,025	194.09
194.10 07960 GRANDVIEW MEDICAL CENTER		61,939	61,939		194.10
194.11 07961 NORTH GRANDVIEW OFFICE		69,919	69,919		194.11
194.12 07962 LIFESTYLES	118,115	106,531	224,646	-30,552	194.12
194.13 07963 HEALTHCARE AFFILIATES OF TRI-STATES		-23,159	-23,159		194.13
194.14 07964 FOUNDATION		86,489	86,489	-26,737	194.14
194.15 07965 PHYSICIAN BILLING					194.15
194.16 07966 GUEST MEALS / MOW'S					194.16
194.17 07967 NONREIMBURSABLE					194.17
194.18 07968 CONTRACTED ULTRASOUND	-225	-1,071	-1,296		194.18
200 TOTAL (SUM OF LINES 118-199)	32,442,621	45,599,412	78,042,033		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	2,667,639	110,278	2,777,917	1
2	00200	CAP REL COSTS-MVBLE EQUIP				2
3	00300	OTHER CAPITAL RELATED COSTS				3
4	00400	EMPLOYEE BENEFITS		2,088,809	2,088,809	4
5.01	00590	ADMINISTRATIVE & GENERAL	4,087,175	6,162,478	10,249,653	5.01
5.02	00591	REHAB ADMINISTRATION	328,956	-6,738	322,218	5.02
5.03	00592	RADIOLOGY ADMINISTRATION	373,740	-8,246	365,494	5.03
6	00600	MAINTENANCE & REPAIRS				6
7	00700	OPERATION OF PLANT	2,251,704	-16,068	2,235,636	7
8	00800	LAUNDRY & LINEN SERVICE	340,710		340,710	8
9	00900	HOUSEKEEPING	1,257,187	-27,432	1,229,755	9
10	01000	DIETARY	2,033,297	-534,507	1,498,790	10
11	01100	CAFETERIA				11
11.01	01101	EMPLOYEE CAFETERIA				11.01
12	01200	MAINTENANCE OF PERSONNEL				12
13	01300	NURSING ADMINISTRATION	2,697,463	-34,351	2,663,112	13
14	01400	CENTRAL SERVICES & SUPPLY	598,211	-11,402	586,809	14
15	01500	PHARMACY	2,153,528	-737,577	1,415,951	15
16	01600	MEDICAL RECORDS & LIBRARY	1,010,343	-12,508	997,835	16
17	01700	SOCIAL SERVICE	176,753	-2,296	174,457	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	5,910,458	-90,949	5,819,509	30
31	03100	INTENSIVE CARE UNIT	1,359,467	-24,154	1,335,313	31
40	04000	SUBPROVIDER - IPF	1,152,110	-9,694	1,142,416	40
41	04100	SUBPROVIDER - IRF	1,502,614	-120,830	1,381,784	41
43	04300	NURSERY	719,116	-11,747	707,369	43
ANCILLARY SERVICE COST CENTERS						
50	05000	OPERATING ROOM	5,304,286	-67,262	5,237,024	50
51	05100	RECOVERY ROOM	1,424,975	-24,072	1,400,903	51
52	05200	DELIVERY ROOM & LABOR ROOM	834,117	-18,099	816,018	52
53	05300	ANESTHESIOLOGY	626,673	-242,500	384,173	53
54	05400	RADIOLOGY-DIAGNOSTIC	1,501,971	-19,756	1,482,215	54
54.01	03450	NUCLEAR MEDICINE	283,211	-84	283,127	54.01
54.02	03630	ULTRASOUND	301,074	-2,077	298,997	54.02
55	05500	RADIOLOGY-THERAPEUTIC	2,540,682	-257,909	2,282,773	55
57	05700	COMPUTED TOMOGRAPHY (CT) SCAN	763,882	-3,361	760,521	57
58	05800	MAGNETIC RESONANCE IMAGING (MRI)	600,783	-6,643	594,140	58
60	06000	LABORATORY	3,971,420	-1,243,400	2,728,020	60
62.30	06250	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63	06300	BLOOD STORING, PROCESSING & TRANS.	298,488		298,488	63
64	06400	INTRAVENOUS THERAPY	285,612	-6,025	279,587	64
65	06500	RESPIRATORY THERAPY	468,900	-6,835	462,065	65
65.01	03560	PULMONARY FUNCTION	128,780		128,780	65.01
66	06600	PHYSICAL THERAPY	2,322,604	-179,134	2,143,470	66
67	06700	OCCUPATIONAL THERAPY	572,437	-4,693	567,744	67
68	06800	SPEECH PATHOLOGY	233,378	-1,111	232,267	68
69	06900	ELECTROCARDIOLOGY	62,318	-2,041	60,277	69
69.01	03140	CARDIOLOGY	346,458		346,458	69.01
70	07000	ELECTROENCEPHALOGRAPHY	186,385	-2,153	184,232	70
71	07100	MEDICAL SUPPLIES CHRGRD TO PATIENTS	2,634,913		2,634,913	71
72	07200	IMPL. DEV. CHARGED TO PATIENT	3,761,852		3,761,852	72
73	07300	DRUGS CHARGED TO PATIENTS	2,446,523		2,446,523	73
74	07400	RENAL DIALYSIS	290,475		290,475	74
76.97	07697	CARDIAC REHABILITATION	199,657	-3,851	195,806	76.97
76.98	07698	HYPERBARIC OXYGEN THERAPY	210,347	-2,256	208,091	76.98
76.99	07699	LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS						
90	09000	CLINIC	1,651,157	-404,917	1,246,240	90
91	09100	EMERGENCY	4,970,905	-2,491,539	2,479,366	91
92	09200	OBSERVATION BEDS				92
OTHER REIMBURSABLE COST CENTERS						
95	09500	AMBULANCE SERVICES	53,543		53,543	95
101	10100	HOME HEALTH AGENCY	2,714,858	-150,819	2,564,039	101
SPECIAL PURPOSE COST CENTERS						
113	11300	INTEREST EXPENSE	521,958	-521,958		113
118		SUBTOTALS (SUM OF LINES 1-117)	73,135,093	1,050,571	74,185,664	118
NONREIMBURSABLE COST CENTERS						
190	19000	GIFT, FLOWER, COFFEE SHOP & CANTEEN				190
194	07950	MARKETING	569,715	-5,909	563,806	194
194.01	07951	BUSINESS HEALTH	526,142	-6,977	519,165	194.01
194.02	07952	VITACARE	1,334,316	-9,340	1,324,976	194.02

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

COST CENTER	RECLASSIFIED TRIAL BALANCE (COL. 3 ± COL. 4)	ADJUST- MENTS 6	NET EXPENSES FOR ALLOCATION (COL. 5 ± COL. 6)	
	5	7		
194.03 07953 CASCADE CLINIC	86,486	-913	85,573	194.03
194.04 07954 ORTHOPEDIC CLINIC	944,666	-2,479	942,187	194.04
194.05 07955 ENT CLINIC	667,654	-240	667,414	194.05
194.06 07956 RSVP	64,317	-229	64,088	194.06
194.07 07957 CONTRACT CLEANING	-9,718	9,718		194.07
194.08 07958 DIM MAINTENANCE	-10,805	63,426	52,621	194.08
194.09 07959 RENTAL PROPERTY	372,918		372,918	194.09
194.10 07960 GRANDVIEW MEDICAL CENTER	61,939		61,939	194.10
194.11 07961 NORTH GRANDVIEW OFFICE	69,919		69,919	194.11
194.12 07962 LIFESTYLES	194,094	-1,637	192,457	194.12
194.13 07963 HEALTHCARE AFFILIATES OF TRI-STATES	-23,159	240,113	216,954	194.13
194.14 07964 FOUNDATION	59,752		59,752	194.14
194.15 07965 PHYSICIAN BILLING		145,968	145,968	194.15
194.16 07966 GUEST MEALS / MOW'S				194.16
194.17 07967 NONREIMBURSABLE				194.17
194.18 07968 CONTRACTED ULTRASOUND	-1,296	13,944	12,648	194.18
200 TOTAL (SUM OF LINES 118-199)	78,042,033	1,496,016	79,538,049	200

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	INCREASE		SALARY	OTHER	
			LINE #				
1	1	2	3	4	5		
1 SAME DAY PATIENTS IN ICU	A	ADULTS & PEDIATRICS	30		45,829	19,062	1
500 TOTAL RECLASSIFICATIONS					45,829	19,062	500
CODE LETTER - A							
1 DRUGS	B	DRUGS CHARGED TO PATIENTS	73			2,223,252	1
500 TOTAL RECLASSIFICATIONS						2,223,252	500
CODE LETTER - B							
1 LAUNDRY	C	LAUNDRY & LINEN SERVICE	8			340,710	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
500 TOTAL RECLASSIFICATIONS						340,710	500
CODE LETTER - C							
1 CHAPLAIN	D	ADMINISTRATIVE & GENERAL	5.01		40,258		1
500 TOTAL RECLASSIFICATIONS					40,258		500
CODE LETTER - D							
1 NON-ICU FUNCTIONS IN ICU	E	ELECTROENCEPHALOGRAPHY	70		3,472	1,444	1
2		RESPIRATORY THERAPY	65		12,152	5,055	2
3		DIETARY	10		2,315	963	3
500 TOTAL RECLASSIFICATIONS					17,939	7,462	500
CODE LETTER - E							
1 PROPERTY FOR FUTURE USE	F	RENTAL PROPERTY	194.09			96,025	1
500 TOTAL RECLASSIFICATIONS						96,025	500
CODE LETTER - F							
1 PHYSICIAN BILLING	G	PHYSICIAN BILLING	194.15		105,387		1
500 TOTAL RECLASSIFICATIONS					105,387		500
CODE LETTER - G							

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	----- INCREASE -----			
		COST CENTER	LINE #	SALARY	OTHER
	1	2	3	4	5
1 CONTRA ACCOUNTS	H	REHAB ADMINISTRATION	5.02	178	1
2		OPERATION OF PLANT	7	4,112	2
3		NURSING ADMINISTRATION	13	3,553	3
4		PHARMACY	15	30	4
5		SUBPROVIDER - IPF	40	30	5
6		SUBPROVIDER - IRF	41	40	6
7		MAGNETIC RESONANCE IMAGING (M	58	25	7
8		INTRAVENOUS THERAPY	64	120	8
9		PHYSICAL THERAPY	66	390	9
10		HYPERBARIC OXYGEN THERAPY	76.98	75	10
11		HOME HEALTH AGENCY	101	630	11
12		RSVP	194.06	333	12
13		CONTRACT CLEANING	194.07	7,778	13
14		DIM MAINTENANCE	194.08	63,545	14
15		CONTRACTED ULTRASOUND	194.18	10,862	15
16		HEALTHCARE AFFILIATES OF TRI-	194.13	199,612	16
500 TOTAL RECLASSIFICATIONS				291,313	500
CODE LETTER - H					
1 MEDICAL SUPPLIES	I	MEDICAL SUPPLIES CHRGD TO PA	71		2,634,913
2					2
3					3
4					4
5					5
6					6
7					7
8					8
9					9
10					10
11					11
12					12
13					13
14					14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38
39					39
40					40
41					41
42		IMPL. DEV. CHARGED TO PATIENT	72		3,761,852
43					42
44					44
45					45
46					46
47					47
500 TOTAL RECLASSIFICATIONS					6,396,765
CODE LETTER - I					500

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	INCREASE				
		COST CENTER	LINE #	SALARY		OTHER
	1	2	3	4	5	
1 IT CHARGES	J	ADMINISTRATIVE & GENERAL	5.01		3,192,103	1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
500 TOTAL RECLASSIFICATIONS					3,192,103	500
CODE LETTER - J						
1 IV THERAPY	K	INTRAVENOUS THERAPY	64	231,456	98,004	1
2						2
500 TOTAL RECLASSIFICATIONS				231,456	98,004	500
CODE LETTER - K						
1 OR	L	OPERATING ROOM	50	30,387	130,611	1
500 TOTAL RECLASSIFICATIONS				30,387	130,611	500
CODE LETTER - L						
1 BLOOD	M	BLOOD STORING, PROCESSING & T	63		298,488	1
500 TOTAL RECLASSIFICATIONS					298,488	500
CODE LETTER - M						
1 PULMONARY FUNCTION	N	PULMONARY FUNCTION	65.01	72,890	55,890	1
500 TOTAL RECLASSIFICATIONS				72,890	55,890	500
CODE LETTER - N						
1 CARDIOLOGY	O	CARDIOLOGY	69.01	82,319	46,684	1
500 TOTAL RECLASSIFICATIONS				82,319	46,684	500
CODE LETTER - O						
1 CLINIC	P	CLINIC	90	249,682	241,979	1
500 TOTAL RECLASSIFICATIONS				249,682	241,979	500
CODE LETTER - P						
1 OBSERVATION	Q	ADULTS & PEDIATRICS	30	56,940	23,684	1
500 TOTAL RECLASSIFICATIONS				56,940	23,684	500
CODE LETTER - Q						

PROVIDER CCN: 16-0117 THE FINLEY HOSPITAL
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RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	----- INCREASE -----			OTHER	
		COST CENTER	LINE #	SALARY		
	1	2	3	4	5	
1 CONTRAST MEDIA	R	DRUGS CHARGED TO PATIENTS	73		223,271	1
2						2
3						3
4						4
5						5
6						6
7						7
500 TOTAL RECLASSIFICATIONS					223,271	500
CODE LETTER - R						
GRAND TOTAL (INCREASES)				1,224,400	13,393,990	

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 SAME DAY PATIENTS IN ICU	A	INTENSIVE CARE UNIT	31	45,829	19,062	1
500 TOTAL RECLASSIFICATIONS CODE LETTER - A				45,829	19,062	500
1 DRUGS	B	PHARMACY	15		2,223,252	1
500 TOTAL RECLASSIFICATIONS CODE LETTER - B					2,223,252	500
1 LAUNDRY	C	CENTRAL SERVICES & SUPPLY	14		19,454	1
2		ADULTS & PEDIATRICS	30		95,600	2
3		INTENSIVE CARE UNIT	31		15,431	3
4		SUBPROVIDER - IPF	40		4,871	4
5		SUBPROVIDER - IRF	41		12,131	5
6		NURSERY	43		3,866	6
7		OPERATING ROOM	50		37,179	7
8		RECOVERY ROOM	51		25,425	8
9		DELIVERY ROOM & LABOR ROOM	52		11,911	9
10		RADIOLOGY-DIAGNOSTIC	54		24,073	10
11		RADIOLOGY-THERAPEUTIC	55		8,977	11
12		INTRAVENOUS THERAPY	64		3,991	12
13		RESPIRATORY THERAPY	65		157	13
14		PHYSICAL THERAPY	66		26,611	14
15		ELECTROCARDIOLOGY	69		314	15
16		ELECTROENCEPHALOGRAPHY	70		503	16
17		HYPERBARIC OXYGEN THERAPY	76.98		3,760	17
18		CLINIC	90		161	18
19		EMERGENCY	91		36,519	19
20		HOME HEALTH AGENCY	101		11	20
21		BUSINESS HEALTH	194.01		3,107	21
22		VITACARE	194.02		4,778	22
23		CASCADE CLINIC	194.03		437	23
24		LIFESTYLES	194.12		1,443	24
500 TOTAL RECLASSIFICATIONS CODE LETTER - C					340,710	500
1 CHAPLAIN	D	ADMINISTRATIVE & GENERAL	5.01		40,258	1
500 TOTAL RECLASSIFICATIONS CODE LETTER - D					40,258	500
1 NON-ICU FUNCTIONS IN ICU	E	INTENSIVE CARE UNIT	31	17,939	7,462	1
2						2
3						3
500 TOTAL RECLASSIFICATIONS CODE LETTER - E				17,939	7,462	500
1 PROPERTY FOR FUTURE USE	F	CAP REL COSTS-BLDG & FIXT	1		96,025	9 1
500 TOTAL RECLASSIFICATIONS CODE LETTER - F					96,025	500
1 PHYSICIAN BILLING	G	PHYSICIAN BILLING	194.15		105,387	1
500 TOTAL RECLASSIFICATIONS CODE LETTER - G					105,387	500

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 CONTRA ACCOUNTS	H	REHAB ADMINISTRATION	5.02		178	1
2		OPERATION OF PLANT	7		4,112	2
3		NURSING ADMINISTRATION	13		3,553	3
4		PHARMACY	15		30	4
5		SUBPROVIDER - IPF	40		30	5
6		SUBPROVIDER - IRF	41		40	6
7		MAGNETIC RESONANCE IMAGING (M	58		25	7
8		INTRAVENOUS THERAPY	64		120	8
9		PHYSICAL THERAPY	66		390	9
10		HYPERBARIC OXYGEN THERAPY	76.98		75	10
11		HOME HEALTH AGENCY	101		630	11
12		RSVP	194.06		333	12
13		CONTRACT CLEANING	194.07		7,778	13
14		DIM MAINTENANCE	194.08		63,545	14
15		CONTRACTED ULTRASOUND	194.18		10,862	15
16		HEALTHCARE AFFILIATES OF TRI-	194.13		199,612	16
500 TOTAL RECLASSIFICATIONS					291,313	500
CODE LETTER - H						
1 MEDICAL SUPPLIES	I	OPERATION OF PLANT	7		658	1
2		HOUSEKEEPING	9		23,029	2
3		DIETARY	10		66	3
4		NURSING ADMINISTRATION	13		222	4
5		CENTRAL SERVICES & SUPPLY	14		3,132	5
6		PHARMACY	15		46,634	6
7		MEDICAL RECORDS & LIBRARY	16		12	7
8		ADULTS & PEDIATRICS	30		105,297	8
9		INTENSIVE CARE UNIT	31		22,056	9
10		SUBPROVIDER - IPF	40		5,014	10
11		SUBPROVIDER - IRF	41		11,105	11
12		NURSERY	43		12,893	12
13		OPERATING ROOM	50		1,677,531	13
14		RECOVERY ROOM	51		73,901	14
15		DELIVERY ROOM & LABOR ROOM	52		9,542	15
16		ANESTHESIOLOGY	53		116,166	16
17		RADIOLOGY-DIAGNOSTIC	54		114,998	17
18		NUCLEAR MEDICINE	54.01		776	18
19		ULTRASOUND	54.02		3,035	19
20		RADIOLOGY-THERAPEUTIC	55		137,263	20
21		COMPUTED TOMOGRAPHY (CT) SCAN	57		1,987	21
22		MAGNETIC RESONANCE IMAGING (M	58		493	22
23		LABORATORY	60		113	23
24		INTRAVENOUS THERAPY	64		55,322	24
25		RESPIRATORY THERAPY	65		56,102	25
26		PHYSICAL THERAPY	66		10,190	26
27		OCCUPATIONAL THERAPY	67		134	27
28		SPEECH PATHOLOGY	68		10	28
29		ELECTROCARDIOLOGY	69		257	29
30		ELECTROENCEPHALOGRAPHY	70		984	30
31		CARDIAC REHABILITATION	76.97		72	31
32		HYPERBARIC OXYGEN THERAPY	76.98		327	32
33		CLINIC	90		38,056	33
34		EMERGENCY	91		71,250	34
35		HOME HEALTH AGENCY	101		23,722	35
36		MARKETING	194		95	36
37		BUSINESS HEALTH	194.01		5,175	37
38		VITACARE	194.02		793	38
39		CASCADE CLINIC	194.03		5,267	39
40		ORTHOPEDIC CLINIC	194.04		1,090	40
41		LIFESTYLES	194.12		144	41
42		INTENSIVE CARE UNIT	31		490	42
43		OPERATING ROOM	50		3,550,286	43
44		RADIOLOGY-DIAGNOSTIC	54		60,562	44
45		INTRAVENOUS THERAPY	64		10,784	45
46		CLINIC	90		136,460	46
47		EMERGENCY	91		3,270	47
500 TOTAL RECLASSIFICATIONS					6,396,765	500
CODE LETTER - I						

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE LINE #	SALARY	OTHER	WKST A-7 REF.
1	1	6	7	8	9	10
1 IT CHARGES	J	OPERATION OF PLANT	7		46,789	1
2		HOUSEKEEPING	9		17,824	2
3		DIETARY	10		62,386	3
4		NURSING ADMINISTRATION	13		311,930	4
5		CENTRAL SERVICES & SUPPLY	14		17,824	5
6		PHARMACY	15		61,666	6
7		MEDICAL RECORDS & LIBRARY	16		191,614	7
8		SOCIAL SERVICE	17		35,649	8
9		ADULTS & PEDIATRICS	30		592,668	9
10		INTENSIVE CARE UNIT	31		80,211	10
11		SUBPROVIDER - IPF	40		55,702	11
12		SUBPROVIDER - IRF	41		46,789	12
13		OPERATING ROOM	50		151,509	13
14		RECOVERY ROOM	51		98,035	14
15		RADIOLOGY-DIAGNOSTIC	54		184,930	15
16		NUCLEAR MEDICINE	54.01		17,824	16
17		ULTRASOUND	54.02		17,824	17
18		RADIOLOGY-THERAPEUTIC	55		178,246	18
19		COMPUTED TOMOGRAPHY (CT) SCAN	57		8,912	19
20		MAGNETIC RESONANCE IMAGING (M	58		8,912	20
21		LABORATORY	60		26,737	21
22		INTRAVENOUS THERAPY	64		62,386	22
23		RESPIRATORY THERAPY	65		44,561	23
24		PHYSICAL THERAPY	66		164,877	24
25		RENAL DIALYSIS	74		8,912	25
26		CARDIAC REHABILITATION	76.97		17,824	26
27		HYPERBARIC OXYGEN THERAPY	76.98		8,912	27
28		CLINIC	90		98,035	28
29		EMERGENCY	91		111,404	29
30		HOME HEALTH AGENCY	101		271,825	30
31		MARKETING	194		42,333	31
32		BUSINESS HEALTH	194.01		64,614	32
33		VITACARE	194.02		22,281	33
34		CASCADE CLINIC	194.03		4,456	34
35		LIFESTYLES	194.12		28,965	35
36		FOUNDATION	194.14		26,737	36
500 TOTAL RECLASSIFICATIONS					3,192,103	500
CODE LETTER - J						
1 IV THERAPY	K	ADULTS & PEDIATRICS	30	124	104	1
2		EMERGENCY	91	231,332	97,900	2
500 TOTAL RECLASSIFICATIONS				231,456	98,004	500
CODE LETTER - K						
1 OR	L	RADIOLOGY-DIAGNOSTIC	54	30,387	130,611	1
500 TOTAL RECLASSIFICATIONS				30,387	130,611	500
CODE LETTER - L						
1 BLOOD	M	LABORATORY	60		298,488	1
500 TOTAL RECLASSIFICATIONS					298,488	500
CODE LETTER - M						
1 PULMONARY FUNCTION	N	RESPIRATORY THERAPY	65	72,890	55,890	1
500 TOTAL RECLASSIFICATIONS				72,890	55,890	500
CODE LETTER - N						
1 CARDIOLOGY	O	ELECTROCARDIOLOGY	69	82,319	46,684	1
500 TOTAL RECLASSIFICATIONS				82,319	46,684	500
CODE LETTER - O						
1 CLINIC	P	INTRAVENOUS THERAPY	64	249,682	241,979	1
500 TOTAL RECLASSIFICATIONS				249,682	241,979	500
CODE LETTER - P						
1 OBSERVATION	Q	INTENSIVE CARE UNIT	31	56,940	23,684	1
500 TOTAL RECLASSIFICATIONS				56,940	23,684	500
CODE LETTER - Q						

PROVIDER CCN: 16-0117 THE FINLEY HOSPITAL
 PERIOD FROM 01/01/2011 TO 12/31/2011

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

VERSION: 2011.10
 05/29/2012 11:37

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	----- DECREASE -----					WKST A-7 REF.
		COST CENTER	LINE #	SALARY	OTHER	10	
	1	6	7	8	9		
1 CONTRAST MEDIA	R	PHARMACY	15		136	1	
2		RADIOLOGY-DIAGNOSTIC	54		17,452	2	
3		NUCLEAR MEDICINE	54.01		121,457	3	
4		RADIOLOGY-THERAPEUTIC	55		789	4	
5		COMPUTED TOMOGRAPHY (CT) SCAN	57		37,737	5	
6		MAGNETIC RESONANCE IMAGING (M	58		45,355	6	
7		INTRAVENOUS THERAPY	64		345	7	
500 TOTAL RECLASSIFICATIONS					223,271	500	
CODE LETTER - R							
GRAND TOTAL (DECREASES)				787,442	13,830,948		

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	3,531,743					3,531,743	1
2 LAND IMPROVEMENTS	6,207,191					6,207,191	2
3 BUILDINGS AND FIXTURES	63,658,613	1,603,721		1,603,721		65,262,334	3
4 BUILDING IMPROVEMENTS							4
5 FIXED EQUIPMENT	40,961,970				3,564,858	37,397,112	5
6 MOVABLE EQUIPMENT							6
7 HIT DESIGNATED ASSETS							7
8 SUBTOTAL (SUM OF LINES 1-7)	114,359,517	1,603,721		1,603,721	3,564,858	112,398,380	8
9 RECONCILING ITEMS							9
10 TOTAL (LINE 7 MINUS LINE 9)	114,359,517	1,603,721		1,603,721	3,564,858	112,398,380	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	2,763,664						2,763,664 1
2 CAP REL COSTS-MVBLE EQUIP							2
3 TOTAL (SUM OF LINES 1-2)	2,763,664						2,763,664 3

PART III - RECONCILIATION OF CAPITAL COST CENTERS

COMPUTATION OF RATIOS

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	2,667,639		1,851	108,427			2,777,917 1
2 CAP REL COSTS-MVBLE EQUIP							2
3 TOTAL	2,667,639		1,851	108,427			2,777,917 3

ADJUSTMENTS TO EXPENSES

WORKSHEET A-8

DESCRIPTION	BASIS	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A TO/ FROM WHICH THE AMOUNT IS TO BE ADJUSTED		WKST A-7 REF
			COST CENTER	LINE NO.	
	1	2	3	4	5
1 INVESTMENT INCOME-BUILDINGS & FIXTURES (CHAPTER 2)			CAP REL COSTS-BLDG & FIXT	1	1
2 INVESTMENT INCOME-MOVABLE EQUIPMENT (CHAPTER 2)			CAP REL COSTS-MVBLE EQUIP	2	2
3 INVESTMENT INCOME-OTHER (CHAPTER 2)	B	-356,822	INTEREST EXPENSE	113	3
4 TRADE, QUANTITY, AND TIME DISCOUNTS (CHAPTER 8)					4
5 REFUNDS AND REBATES OF EXPENSES (CHAPTER 8)					5
6 RENTAL OF PROVIDER SPACE BY SUPPLIERS (CHAPTER 8)					6
7 TELEPHONE SERVICES (PAY STATIONS EXCL) (CHAPTER 21)					7
8 TELEVISION AND RADIO SERVICE (CHAPTER 21)					8
9 PARKING LOT (CHAPTER 21)					9
10 PROVIDER-BASED PHYSICIAN ADJUSTMENT	WKST A-8-2	-3,147,727			10
11 SALE OF SCRAP, WASTE, ETC. (CHAPTER 23)					11
12 RELATED ORGANIZATION TRANSACTIONS (CHAPTER 10)	WKST A-8-1	6,957,148			12
13 LAUNDRY AND LINEN SERVICE					13
14 CAFETERIA - EMPLOYEES AND GUESTS	B	-428,478	DIETARY	10	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	B	-723,431	PHARMACY	15	17
18 SALE OF MEDICAL RECORDS AND ABSTRACTS	B	-484	MEDICAL RECORDS & LIBRARY	16	18
19 NURSING SCHOOL (TUITION, FEES, BOOKS, ETC.)					19
20 VENDING MACHINES	B	-83,131	DIETARY	10	20
21 INCOME FROM IMPOSITION OF INTEREST, FINANCE OR PENALTY CHARGES (CHAPTER 21)					21
22 INTEREST EXP ON MEDICARE OVERPAYMENTS & BORROWINGS TO REPAY MEDICARE OVERPAYMENT					22
23 ADJ FOR RESPIRATORY THERAPY COSTS IN EXCESS OF LIMITATION (CHAPTER 14)	WKST A-8-3				23
24 ADJ FOR PHYSICAL THERAPY COSTS IN EXCESS OF LIMITATION (CHAPTER 14)	WKST A-8-3				24
25 UTIL REVIEW-PHYSICIANS' COMPENSATION (CHAPTER 21)			UTILIZATION REVIEW-SNF	114	25
26 DEPRECIATION--BUILDINGS & FIXTURES			CAP REL COSTS-BLDG & FIXT	1	26
27 DEPRECIATION--MOVABLE EQUIPMENT			CAP REL COSTS-MVBLE EQUIP	2	27
28 NON-PHYSICIAN ANESTHETIST			NONPHYSICIAN ANESTHETISTS	19	28
29 PHYSICIANS' ASSISTANT					29
30 ADJ FOR OCCUPATIONAL THERAPY COSTS IN EXCESS OF LIMITATION (CHAPTER 14)	WKST A-8-3				30
31 ADJ FOR SPEECH PATHOLOGY COSTS IN EXCESS OF LIMITATION (CHAPTER 14)	WKST A-8-3				31
32 CAH HIT ADJ FOR DEPRECIATION AND					32
33					33
33.01 NURSING ADMINISTRATION REVENUE	B	-10,041	NURSING ADMINISTRATION	13	33.01
33.02 ADULTS & PEDIATRICS REVENUE	B	-20	ADULTS & PEDIATRICS	30	33.02
33.03 GEROPYSCH REVENUE	B	-3,030	SUBPROVIDER - IPF	40	33.03
33.04 NURSERY REVENUE	B	-3,013	NURSERY	43	33.04
33.05 OPERATING ROOM REVENUE	B	-20,582	OPERATING ROOM	50	33.05
33.06 LABOR & DELIVERY REVENUE	B	-3,460	DELIVERY ROOM & LABOR ROOM	52	33.06
33.07 RADIOLOGY REVENUE	B	-2,780	RADIOLOGY-DIAGNOSTIC	54	33.07
33.08 RADIOLOGY - THER REVENUE	B	-2,095	RADIOLOGY-THERAPEUTIC	55	33.08
33.09 PT REVENUE	B	-152,277	PHYSICAL THERAPY	66	33.09
33.10 CARDIAC REHAB REVENUE	B	-50	CARDIAC REHABILITATION	76.97	33.10
33.11 HHA REVENUE	B	-520	HOME HEALTH AGENCY	101	33.11
33.12 OPERATION OF PLANT REVENUE	B	-82	OPERATION OF PLANT	7	33.12
33.14 CLINIC REVENUE	B	-56,256	CLINIC	90	33.14
34 CRNA STANDBY COST	A	-242,500	ANESTHESIOLOGY	53	34
35 REMOVE CONTRA EXPENSE ACCOUNT	A	215	ADMINISTRATIVE & GENERAL	5.01	35
35.01 REMOVE CONTRA EXPENSE ACCOUNT	A	5,601	OPERATION OF PLANT	7	35.01
35.02 REMOVE CONTRA EXPENSE ACCOUNT	A	4,411	NURSING ADMINISTRATION	13	35.02
35.03 REMOVE CONTRA EXPENSE ACCOUNT	A	30	PHARMACY	15	35.03
35.04 REMOVE CONTRA EXPENSE ACCOUNT	A	30	SUBPROVIDER - IPF	40	35.04
35.05 REMOVE CONTRA EXPENSE ACCOUNT	A	40	SUBPROVIDER - IRF	41	35.05
35.06 REMOVE CONTRA EXPENSE ACCOUNT	A	25	MAGNETIC RESONANCE IMAGING (MRI)	58	35.06
35.07 REMOVE CONTRA EXPENSE ACCOUNT	A	788,185	LABORATORY	60	35.07
35.08 REMOVE CONTRA EXPENSE ACCOUNT	A	120	INTRAVENOUS THERAPY	64	35.08
35.09 REMOVE CONTRA EXPENSE ACCOUNT	A	480	PHYSICAL THERAPY	66	35.09
35.10 REMOVE CONTRA EXPENSE ACCOUNT	A	75	HYPERBARIC OXYGEN THERAPY	76.98	35.10
35.11 REMOVE CONTRA EXPENSE ACCOUNT	A	16,141	EMERGENCY	91	35.11
35.12 REMOVE CONTRA EXPENSE ACCOUNT	A	758	HOME HEALTH AGENCY	101	35.12
35.13 REMOVE CONTRA EXPENSE ACCOUNT	A	417	RSVP	194.06	35.13

ADJUSTMENTS TO EXPENSES

WORKSHEET A-8

DESCRIPTION	BASIS 1	AMOUNT 2	EXPENSE CLASSIFICATION ON WORKSHEET A TO/ FROM WHICH THE AMOUNT IS TO BE ADJUSTED		WKST A-7 REF 5
			COST CENTER 3	LINE NO. 4	
35.14 REMOVE CONTRA EXPENSE ACCOUNT	A	9,718	CONTRACT CLEANING	194.07	35.14
35.15 REMOVE CONTRA EXPENSE ACCOUNT	A	63,875	DIM MAINTENANCE	194.08	35.15
35.16 REMOVE CONTRA EXPENSE ACCOUNT	A	242,224	HEALTHCARE AFFILIATES OF TRI-ST	194.13	35.16
35.17 REMOVE CONTRA EXPENSE ACCOUNT	A	14,120	CONTRACTED ULTRASOUND	194.18	35.17
36 DISALLOWED INTEREST	A	-209,428	INTEREST EXPENSE	113	36
37 INSURANCE	A	108,427	CAP REL COSTS-BLDG & FIXT	1	12 37
38 BOND ISSUE COST	A	1,851	CAP REL COSTS-BLDG & FIXT	1	11 38
39 PHYSICIAN BILLING	A	145,968	PHYSICIAN BILLING	194.15	39
40 CHAPLAIN	A	40,258	ADMINISTRATIVE & GENERAL	5.01	40
41 SELF INSURANCE ADJUSTMENT	A	-885	ADMINISTRATIVE & GENERAL	5.01	41
41.01 SELF INSURANCE ADJUSTMENT	A	-6,738	REHAB ADMINISTRATION	5.02	41.01
41.02 SELF INSURANCE ADJUSTMENT	A	-8,246	RADIOLOGY ADMINISTRATION	5.03	41.02
41.03 SELF INSURANCE ADJUSTMENT	A	-21,587	OPERATION OF PLANT	7	41.03
41.04 SELF INSURANCE ADJUSTMENT	A	-27,432	HOUSEKEEPING	9	41.04
41.05 SELF INSURANCE ADJUSTMENT	A	-22,898	DIETARY	10	41.05
41.06 SELF INSURANCE ADJUSTMENT	A	-28,721	NURSING ADMINISTRATION	13	41.06
41.07 SELF INSURANCE ADJUSTMENT	A	-11,402	CENTRAL SERVICES & SUPPLY	14	41.07
41.08 SELF INSURANCE ADJUSTMENT	A	-14,176	PHARMACY	15	41.08
41.09 SELF INSURANCE ADJUSTMENT	A	-12,024	MEDICAL RECORDS & LIBRARY	16	41.09
41.10 SELF INSURANCE ADJUSTMENT	A	-2,296	SOCIAL SERVICE	17	41.10
41.11 SELF INSURANCE ADJUSTMENT	A	-90,929	ADULTS & PEDIATRICS	30	41.11
41.12 SELF INSURANCE ADJUSTMENT	A	-24,154	INTENSIVE CARE UNIT	31	41.12
41.13 SELF INSURANCE ADJUSTMENT	A	-6,694	SUBPROVIDER - IPF	40	41.13
41.14 SELF INSURANCE ADJUSTMENT	A	-12,870	SUBPROVIDER - IRF	41	41.14
41.15 SELF INSURANCE ADJUSTMENT	A	-8,734	NURSERY	43	41.15
41.16 SELF INSURANCE ADJUSTMENT	A	-46,680	OPERATING ROOM	50	41.16
41.17 SELF INSURANCE ADJUSTMENT	A	-24,072	RECOVERY ROOM	51	41.17
41.18 SELF INSURANCE ADJUSTMENT	A	-14,639	DELIVERY ROOM & LABOR ROOM	52	41.18
41.19 SELF INSURANCE ADJUSTMENT	A	-16,976	RADIOLOGY-DIAGNOSTIC	54	41.19
41.20 SELF INSURANCE ADJUSTMENT	A	-84	NUCLEAR MEDICINE	54.01	41.20
41.21 SELF INSURANCE ADJUSTMENT	A	-2,077	ULTRASOUND	54.02	41.21
41.22 SELF INSURANCE ADJUSTMENT	A	-19,026	RADIOLOGY-THERAPEUTIC	55	41.22
41.23 SELF INSURANCE ADJUSTMENT	A	-3,361	COMPUTED TOMOGRAPHY (CT) SCAN	57	41.23
41.24 SELF INSURANCE ADJUSTMENT	A	-6,668	MAGNETIC RESONANCE IMAGING (MRI)	58	41.24
41.25 SELF INSURANCE ADJUSTMENT	A	-6,145	INTRAVENOUS THERAPY	64	41.25
41.26 SELF INSURANCE ADJUSTMENT	A	-6,835	RESPIRATORY THERAPY	65	41.26
41.27 SELF INSURANCE ADJUSTMENT	A	-27,337	PHYSICAL THERAPY	66	41.27
41.28 SELF INSURANCE ADJUSTMENT	A	-4,693	OCCUPATIONAL THERAPY	67	41.28
41.29 SELF INSURANCE ADJUSTMENT	A	-1,111	SPEECH PATHOLOGY	68	41.29
41.30 SELF INSURANCE ADJUSTMENT	A	-2,041	ELECTROCARDIOLOGY	69	41.30
41.31 SELF INSURANCE ADJUSTMENT	A	-2,153	ELECTROENCEPHALOGRAPHY	70	41.31
41.32 SELF INSURANCE ADJUSTMENT	A	-3,801	CARDIAC REHABILITATION	76.97	41.32
41.33 SELF INSURANCE ADJUSTMENT	A	-2,331	HYPERBARIC OXYGEN THERAPY	76.98	41.33
41.34 SELF INSURANCE ADJUSTMENT	A	-9,294	CLINIC	90	41.34
41.35 SELF INSURANCE ADJUSTMENT	A	-44,108	EMERGENCY	91	41.35
41.36 SELF INSURANCE ADJUSTMENT	A	-40,014	HOME HEALTH AGENCY	101	41.36
41.37 SELF INSURANCE ADJUSTMENT	A	-5,909	MARKETING	194	41.37
41.38 SELF INSURANCE ADJUSTMENT	A	-6,977	BUSINESS HEALTH	194.01	41.38
41.39 SELF INSURANCE ADJUSTMENT	A	-9,340	VITACARE	194.02	41.39
41.40 SELF INSURANCE ADJUSTMENT	A	-913	CASCADE CLINIC	194.03	41.40
41.41 SELF INSURANCE ADJUSTMENT	A	-2,479	ORTHOPEDIC CLINIC	194.04	41.41
41.42 SELF INSURANCE ADJUSTMENT	A	-240	ENT CLINIC	194.05	41.42
41.43 SELF INSURANCE ADJUSTMENT	A	-646	RSVP	194.06	41.43
41.44 SELF INSURANCE ADJUSTMENT	A	-449	DIM MAINTENANCE	194.08	41.44
41.45 SELF INSURANCE ADJUSTMENT	A	-1,637	LIFESTYLES	194.12	41.45
41.46 SELF INSURANCE ADJUSTMENT	A	-2,111	HEALTHCARE AFFILIATES OF TRI-ST	194.13	41.46
41.47 SELF INSURANCE ADJUSTMENT	A	-176	CONTRACTED ULTRASOUND	194.18	41.47
42 OFFSET PROVIDER TAX ASSESSMENT	A	-843,785	ADMINISTRATIVE & GENERAL	5.01	42
43					43
44					44
45					45
46					46
47					47
48					48
49					49
50 TOTAL (SUM OF LINES 1 THRU 49)		1,496,016			50
TRANSFER TO WKST A, COL. 6, LINE 200)					

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

WORKSHEET A-8-1

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

LINE NO.	COST CENTER	EXPENSE ITEMS	AMOUNT OF ALLOWABLE COST	AMOUNT (INCL IN WKST A, COL. 5)	NET ADJ- USTMENTS (COL. 4-5)	WKST A-7 REF
1	2	3	4	5	6	7
1	4	EMPLOYEE BENEFITS	2,088,809		2,088,809	1
2	5.01	ADMINISTRATIVE & GENERAL	9,998,452	3,031,777	6,966,675	2
3	113	INTEREST EXPENSE	535,984	491,692	44,292	3
4	101	HOME HEALTH AGENCY	183,565	294,608	-111,043	4
4.01	60	LABORATORY	3,025,461	5,057,046	-2,031,585	4.01
5		TOTALS (SUM OF LINES 1-4)	15,832,271	8,875,123	6,957,148	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	PERCENT OF OWNERSHIP	NAME	PERCENT OF OWNERSHIP	TYPE OF BUSINESS	
1	2	3	4	5	6	
6	B IOWA HEALTH SYSTEM				HEALTHCARE	6
7	C		UNITED CLINICAL LAB		LAB SERVICE	7
8	G HEALTH ENTERPRISES					8
9	B FINLEY TRI-STATES				HEALTHCARE	9
10						10

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

PROVIDER-BASED PHYSICIAN ADJUSTMENTS

WORKSHEET A-8-2

WKST A	COST CENTER/ PHYSICIAN IDENTIFIER		TOTAL REMUNERA- TION INCL FRINGES	PROFES- SIONAL COMPONENT	PROVIDER COMPONENT	RCE AMOUNT	PHYSICIAN/ PROVIDER COMPONENT HOURS	UNAD- JUSTED RCE LIMIT	5 PERCENT OF UNAD- JUSTED RCE LIMIT		
LINE NO.	1	2	3	4	5	6	7	8	9		
1	91	EMERGENCY	AGGREGATE	2,551,662	2,359,603	192,059	171,400	1,069	88,090	4,405	1
2	90	CLINIC	AGGREGATE	349,750	332,494	17,256	171,400	126	10,383	519	2
3	41	SUBPROVIDER - IRF	AGGREGATE	108,000	108,000		171,400				3
4	55	RADIOLOGY-THERAPEUTIC	AGREGATE	236,788	236,788		171,400				4
200		TOTAL		3,246,200	3,036,885	209,315		1,195	98,473	4,924	200

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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	91	EMERGENCY	AGGREGATE				88,090	103,969	2,463,572	1
2	90	CLINIC	AGGREGATE				10,383	6,873	339,367	2
3	41	SUBPROVIDER - IRF	AGGREGATE						108,000	3
4	55	RADIOLOGY-THERAPEUTIC	AGREGATE						236,788	4
200		TOTAL					98,473	110,842	3,147,727	200

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	ALLOCATION (FROM WKST A, COL.7) 0	CAP BLDGS & FIXTURES 1	EMPLOYEE BENEFITS 4	SUBTOTAL (COLS.0-4) 4A	ADMIN & GENERAL 5.01	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT	2,777,917	2,777,917				1
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS	2,088,809		2,088,809			4
5.01 ADMINISTRATIVE & GENERAL	10,249,653	337,063	5,066	10,591,782	10,591,782	5.01
5.02 REHAB ADMINISTRATION	322,218		15,449	337,667	51,874	5.02
5.03 RADIOLOGY ADMINISTRATION	365,494		18,813	384,307	59,039	5.03
6 MAINTENANCE & REPAIRS						6
7 OPERATION OF PLANT	2,235,636	40,572	41,746	2,317,954	356,093	7
8 LAUNDRY & LINEN SERVICE	340,710			340,710	52,341	8
9 HOUSEKEEPING	1,229,755	35,359	48,228	1,313,342	201,761	9
10 DIETARY	1,498,790	89,031	57,295	1,645,116	252,729	10
11 CAFETERIA						11
11.01 EMPLOYEE CAFETERIA						11.01
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	2,663,112	37,455	110,623	2,811,190	431,866	13
14 CENTRAL SERVICES & SUPPLY	586,809	38,872	17,256	642,937	98,771	14
15 PHARMACY	1,415,951	24,456	68,623	1,509,030	231,823	15
16 MEDICAL RECORDS & LIBRARY	997,835	40,889	33,013	1,071,737	164,645	16
17 SOCIAL SERVICE	174,457		9,392	183,849	28,244	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	5,819,509	625,778	279,460	6,724,747	1,033,062	30
31 INTENSIVE CARE UNIT	1,335,313	64,994	66,298	1,466,605	225,306	31
40 SUBPROVIDER - IPF	1,142,416	63,124	34,508	1,240,048	190,501	40
41 SUBPROVIDER - IRF	1,381,784	74,174	45,843	1,501,801	230,713	41
43 NURSERY	707,369	15,073	35,531	757,973	116,443	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	5,237,024	145,979	130,474	5,513,477	847,002	50
51 RECOVERY ROOM	1,400,903	118,531	67,550	1,586,984	243,799	51
52 DELIVERY ROOM & LABOR ROOM	816,018	26,304	38,961	881,283	135,386	52
53 ANESTHESIOLOGY	384,173			384,173	59,018	53
54 RADIOLOGY-DIAGNOSTIC	1,482,215	163,930	48,454	1,694,599	260,331	54
54.01 NUCLEAR MEDICINE	283,127		4,263	287,390	44,150	54.01
54.02 ULTRASOUND	298,997		12,376	311,373	47,834	54.02
55 RADIOLOGY-THERAPEUTIC	2,282,773	134,351	65,067	2,482,191	381,324	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	760,521		14,962	775,483	119,133	57
58 MAGNETIC RESONANCE IMAGING (MRI)	594,140		11,493	605,633	93,040	58
60 LABORATORY	2,728,020	46,816		2,774,836	426,281	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.	298,488	3,502		301,990	46,393	63
64 INTRAVENOUS THERAPY	279,587	18,427	17,582	315,596	48,483	64
65 RESPIRATORY THERAPY	462,065	22,700	20,639	505,404	77,642	65
65.01 PULMONARY FUNCTION	128,780	5,292	4,631	138,703	21,308	65.01
66 PHYSICAL THERAPY	2,143,470	73,845	112,952	2,330,267	357,985	66
67 OCCUPATIONAL THERAPY	567,744	37,761	24,033	629,538	96,712	67
68 SPEECH PATHOLOGY	232,267		12,666	244,933	37,628	68
69 ELECTROCARDIOLOGY	60,277		2,064	62,341	9,577	69
69.01 CARDIOLOGY	346,458		5,230	351,688	54,028	69.01
70 ELECTROENCEPHALOGRAPHY	184,232	8,568	6,663	199,463	30,642	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS	2,634,913			2,634,913	404,786	71
72 IMPL. DEV. CHARGED TO PATIENT	3,761,852			3,761,852	577,911	72
73 DRUGS CHARGED TO PATIENTS	2,446,523			2,446,523	375,845	73
74 RENAL DIALYSIS	290,475	14,359		304,834	46,830	74
76.97 CARDIAC REHABILITATION	195,806	18,756	8,959	223,521	34,338	76.97
76.98 HYPERBARIC OXYGEN THERAPY	208,091	10,052	1,978	220,121	33,816	76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
90 CLINIC	1,246,240	83,501	65,909	1,395,650	214,405	90
91 EMERGENCY	2,479,366	142,874	223,337	2,845,577	437,149	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
95 AMBULANCE SERVICES	53,543			53,543	8,225	95
101 HOME HEALTH AGENCY	2,564,039	31,947	117,775	2,713,761	416,899	101
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	74,185,664	2,594,335	1,905,162	73,818,435	9,713,111	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN		8,726		8,726	1,341	190
194 MARKETING	563,806	22,904	13,369	600,079	92,187	194
194.01 BUSINESS HEALTH	519,165	63,623	24,193	606,981	93,247	194.01

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COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	ALLOCATION	CAP	EMPLOYEE	SUBTOTAL (COLS.0-4)	ADMIN &	
	(FROM WKST A, COL.7) 0	BLDGS & FIXTURES 1	BENEFITS 4		GENERAL 5.01	
194.02 VITACARE	1,324,976	38,736	48,654	1,412,366	216,973	194.02
194.03 CASCADE CLINIC	85,573	21,963	3,482	111,018	17,055	194.03
194.04 ORTHOPEDIC CLINIC	942,187		37,099	979,286	150,442	194.04
194.05 ENT CLINIC	667,414		23,742	691,156	106,178	194.05
194.06 RSVP	64,088	2,573	2,870	69,531	10,682	194.06
194.07 CONTRACT CLEANING						194.07
194.08 DIM MAINTENANCE	52,621		2,509	55,130	8,469	194.08
194.09 RENTAL PROPERTY	372,918		173	373,091	57,316	194.09
194.10 GRANDVIEW MEDICAL CENTER	61,939			61,939	9,515	194.10
194.11 NORTH GRANDVIEW OFFICE	69,919			69,919	10,741	194.11
194.12 LIFESTYLES	192,457		7,504	199,961	30,719	194.12
194.13 HEALTHCARE AFFILIATES OF TRI-STATES	216,954		12,681	229,635	35,277	194.13
194.14 FOUNDATION	59,752	7,378		67,130	10,313	194.14
194.15 PHYSICIAN BILLING	145,968		6,695	152,663	23,453	194.15
194.16 GUEST MEALS / MOW'S						194.16
194.17 NONREIMBURSABLE		17,679		17,679	2,716	194.17
194.18 CONTRACTED ULTRASOUND	12,648		676	13,324	2,047	194.18
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	79,538,049	2,777,917	2,088,809	79,538,049	10,591,782	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	REHAB ADMIN	RADIOLOGY ADMIN	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	
	5.02	5.03	7	8	9	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
5.01 ADMINISTRATIVE & GENERAL						5.01
5.02 REHAB ADMINISTRATION	389,541					5.02
5.03 RADIOLOGY ADMINISTRATION		443,346				5.03
6 MAINTENANCE & REPAIRS						6
7 OPERATION OF PLANT			2,674,047			7
8 LAUNDRY & LINEN SERVICE				393,051		8
9 HOUSEKEEPING			39,391		1,554,494	9
10 DIETARY			99,186		58,521	10
11 CAFETERIA						11
11.01 EMPLOYEE CAFETERIA						11.01
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION			41,727		24,620	13
14 CENTRAL SERVICES & SUPPLY			43,305	22,004	25,551	14
15 PHARMACY			27,246	279	16,075	15
16 MEDICAL RECORDS & LIBRARY			45,553		26,877	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			697,152	115,704	411,333	30
31 INTENSIVE CARE UNIT			72,407	22,868	42,721	31
40 SUBPROVIDER - IPF			70,324	8,327	41,492	40
41 SUBPROVIDER - IRF			82,634	15,048	48,755	41
43 NURSERY			16,792	3,291	9,907	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM			162,629	46,239	95,954	50
51 RECOVERY ROOM			132,050	31,233	77,912	51
52 DELIVERY ROOM & LABOR ROOM			29,304	5,743	17,290	52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC		195,047	182,627	29,443	107,753	54
54.01 NUCLEAR MEDICINE		47,485				54.01
54.02 ULTRASOUND		36,117				54.02
55 RADIOLOGY-THERAPEUTIC			149,675	14,258	88,311	55
57 COMPUTED TOMOGRAPHY (CT) SCAN		91,154				57
58 MAGNETIC RESONANCE IMAGING (MRI)		73,543				58
60 LABORATORY			52,156	200	30,773	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.			3,901	15	2,302	63
64 INTRAVENOUS THERAPY			20,529	6,619	12,112	64
65 RESPIRATORY THERAPY			25,289	421	14,921	65
65.01 PULMONARY FUNCTION			5,896	98	3,479	65.01
66 PHYSICAL THERAPY	252,648		82,267	14,644	48,539	66
67 OCCUPATIONAL THERAPY	57,307		42,068		24,821	67
68 SPEECH PATHOLOGY	23,359					68
69 ELECTROCARDIOLOGY						69
69.01 CARDIOLOGY						69.01
70 ELECTROENCEPHALOGRAPHY			9,545	1,483	5,632	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS			15,996	1,184	9,438	74
76.97 CARDIAC REHABILITATION			20,895		12,329	76.97
76.98 HYPERBARIC OXYGEN THERAPY			11,199	242	6,607	76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
90 CLINIC			93,024	4,110	54,886	90
91 EMERGENCY			159,169	42,512	93,913	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
95 AMBULANCE SERVICES						95
101 HOME HEALTH AGENCY	56,227		35,591		20,999	101
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	389,541	443,346	2,469,527	385,965	1,433,823	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN			9,722		5,736	190
194 MARKETING			25,516		15,055	194
194.01 BUSINESS HEALTH			70,879		41,820	194.01

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COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	REHAB ADMIN	RADIOLOGY ADMIN	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	
	5.02	5.03	7	8	9	
194.02 VITACARE			43,154		25,462	194.02
194.03 CASCADE CLINIC			24,468		14,437	194.03
194.04 ORTHOPEDIC CLINIC						194.04
194.05 ENT CLINIC						194.05
194.06 RSVP			2,866		1,691	194.06
194.07 CONTRACT CLEANING						194.07
194.08 DIM MAINTENANCE						194.08
194.09 RENTAL PROPERTY						194.09
194.10 GRANDVIEW MEDICAL CENTER						194.10
194.11 NORTH GRANDVIEW OFFICE						194.11
194.12 LIFESTYLES				7,086		194.12
194.13 HEALTHCARE AFFILIATES OF TRI-STATES						194.13
194.14 FOUNDATION			8,219		4,849	194.14
194.15 PHYSICIAN BILLING						194.15
194.16 GUEST MEALS / MOW'S						194.16
194.17 NONREIMBURSABLE			19,696		11,621	194.17
194.18 CONTRACTED ULTRASOUND						194.18
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	389,541	443,346	2,674,047	393,051	1,554,494	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	DIETARY	CAFETERIA	EMPLOYEE CAFETERIA	NURSING ADMINIS-TRATION	CENTRAL SERVICES & SUPPLY	
	10	11	11.01	13	14	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
5.01 ADMINISTRATIVE & GENERAL						5.01
5.02 REHAB ADMINISTRATION						5.02
5.03 RADIOLOGY ADMINISTRATION						5.03
6 MAINTENANCE & REPAIRS						6
7 OPERATION OF PLANT						7
8 LAUNDRY & LINEN SERVICE						8
9 HOUSEKEEPING						9
10 DIETARY	2,055,552					10
11 CAFETERIA	1,206,218	1,206,218				11
11.01 EMPLOYEE CAFETERIA		1,133,561	1,133,561			11.01
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION			63,532	3,372,935		13
14 CENTRAL SERVICES & SUPPLY			21,614		854,182	14
15 PHARMACY			34,281		56,645	15
16 MEDICAL RECORDS & LIBRARY			32,528		970	16
17 SOCIAL SERVICE			8,167		27	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	418,700		200,821	901,237	28,171	30
31 INTENSIVE CARE UNIT	40,647		47,844	214,711	7,717	31
40 SUBPROVIDER - IPF	50,065		29,762	133,565	1,998	40
41 SUBPROVIDER - IRF	42,430		31,219	140,104	3,415	41
43 NURSERY			22,766	102,167	3,253	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	15,933		95,570	428,894	249,720	50
51 RECOVERY ROOM			43,748	196,328	11,454	51
52 DELIVERY ROOM & LABOR ROOM			23,788	106,756	8,108	52
53 ANESTHESIOLOGY					21,421	53
54 RADIOLOGY-DIAGNOSTIC			36,269	162,767	3,149	54
54.01 NUCLEAR MEDICINE			1,974	8,858	53	54.01
54.02 ULTRASOUND			5,222	23,435	835	54.02
55 RADIOLOGY-THERAPEUTIC			32,750	146,974	1,158	55
57 COMPUTED TOMOGRAPHY (CT) SCAN			5,614	25,194	10,579	57
58 MAGNETIC RESONANCE IMAGING (MRI)			6,488	29,117	8,385	58
60 LABORATORY					43	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.					4	63
64 INTRAVENOUS THERAPY			9,838	44,152	2,520	64
65 RESPIRATORY THERAPY			15,710	70,503	2,848	65
65.01 PULMONARY FUNCTION			3,531	15,845	682	65.01
66 PHYSICAL THERAPY			68,379	306,868	4,134	66
67 OCCUPATIONAL THERAPY			13,015	58,409	273	67
68 SPEECH PATHOLOGY			5,411	24,283		68
69 ELECTROCARDIOLOGY			1,268	5,692	72	69
69.01 CARDIOLOGY			3,113	13,969	323	69.01
70 ELECTROENCEPHALOGRAPHY			5,034	22,593	107	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS					266,481	71
72 IMPL. DEV. CHARGED TO PATIENT					135,786	72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS						74
76.97 CARDIAC REHABILITATION			6,003	26,942	441	76.97
76.98 HYPERBARIC OXYGEN THERAPY			2,584	11,598	306	76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
90 CLINIC			33,864	151,974	7,872	90
91 EMERGENCY			70,260		10,207	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
95 AMBULANCE SERVICES						95
101 HOME HEALTH AGENCY			80,106		3,489	101
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	1,773,993	1,133,561	1,062,073	3,372,935	852,646	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
194 MARKETING			10,084		54	194
194.01 BUSINESS HEALTH			10,446		743	194.01

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COST ALLOCATION - GENERAL SERVICE COSTS

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COST CENTER DESCRIPTION	DIETARY 10	CAFETERIA 11	EMPLOYEE CAFETERIA 11.01	NURSING ADMINIS- TRATION 13	CENTRAL SERVICES & SUPPLY 14	
194.02 VITACARE			14,673		373	194.02
194.03 CASCADE CLINIC			2,368		154	194.03
194.04 ORTHOPEDIC CLINIC			2,930			194.04
194.05 ENT CLINIC			2,727			194.05
194.06 RSVP			2,824		33	194.06
194.07 CONTRACT CLEANING						194.07
194.08 DIM MAINTENANCE			2,469			194.08
194.09 RENTAL PROPERTY						194.09
194.10 GRANDVIEW MEDICAL CENTER						194.10
194.11 NORTH GRANDVIEW OFFICE						194.11
194.12 LIFESTYLES			5,152		94	194.12
194.13 HEALTHCARE AFFILIATES OF TRI-STATES			4,954			194.13
194.14 FOUNDATION			4,951		85	194.14
194.15 PHYSICIAN BILLING			7,442			194.15
194.16 GUEST MEALS / MOW'S	281,559	72,657				194.16
194.17 NONREIMBURSABLE						194.17
194.18 CONTRACTED ULTRASOUND			468			194.18
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	2,055,552	1,206,218	1,133,561	3,372,935	854,182	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	PHARMACY 15	MEDICAL RECORDS & LIBRARY 16	SOCIAL SERVICE 17	SUBTOTAL 24	I&R COST & POST STEP- DOWN ADJS 25
GENERAL SERVICE COST CENTERS					
1 CAP REL COSTS-BLDG & FIXT					1
2 CAP REL COSTS-MVBLE EQUIP					2
4 EMPLOYEE BENEFITS					4
5.01 ADMINISTRATIVE & GENERAL					5.01
5.02 REHAB ADMINISTRATION					5.02
5.03 RADIOLOGY ADMINISTRATION					5.03
6 MAINTENANCE & REPAIRS					6
7 OPERATION OF PLANT					7
8 LAUNDRY & LINEN SERVICE					8
9 HOUSEKEEPING					9
10 DIETARY					10
11 CAFETERIA					11
11.01 EMPLOYEE CAFETERIA					11.01
12 MAINTENANCE OF PERSONNEL					12
13 NURSING ADMINISTRATION					13
14 CENTRAL SERVICES & SUPPLY					14
15 PHARMACY	1,875,379				15
16 MEDICAL RECORDS & LIBRARY		1,342,310			16
17 SOCIAL SERVICE			220,287		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		93,446	136,488	10,760,861	30
31 INTENSIVE CARE UNIT		19,828	20,261	2,180,915	31
40 SUBPROVIDER - IPF		22,296	20,787	1,809,165	40
41 SUBPROVIDER - IRF		24,394	25,537	2,146,050	41
43 NURSERY		11,230	17,214	1,061,036	43
ANCILLARY SERVICE COST CENTERS					
50 OPERATING ROOM		232,795		7,688,213	50
51 RECOVERY ROOM		41,983		2,365,491	51
52 DELIVERY ROOM & LABOR ROOM		19,524		1,227,182	52
53 ANESTHESIOLOGY		69,300		533,912	53
54 RADIOLOGY-DIAGNOSTIC		46,858		2,718,843	54
54.01 NUCLEAR MEDICINE		8,310		398,220	54.01
54.02 ULTRASOUND		16,445		441,261	54.02
55 RADIOLOGY-THERAPEUTIC		125,821		3,422,462	55
57 COMPUTED TOMOGRAPHY (CT) SCAN		47,449		1,074,606	57
58 MAGNETIC RESONANCE IMAGING (MRI)		36,106		852,312	58
60 LABORATORY		78,679		3,362,968	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS					62.30
63 BLOOD STORING, PROCESSING & TRANS.		5,980		360,585	63
64 INTRAVENOUS THERAPY		12,684		472,533	64
65 RESPIRATORY THERAPY		14,777		727,515	65
65.01 PULMONARY FUNCTION		7,468		197,010	65.01
66 PHYSICAL THERAPY		46,285		3,512,016	66
67 OCCUPATIONAL THERAPY		14,487		936,630	67
68 SPEECH PATHOLOGY		3,639		339,253	68
69 ELECTROCARDIOLOGY		4,782		83,732	69
69.01 CARDIOLOGY		15,446		438,567	69.01
70 ELECTROENCEPHALOGRAPHY		6,107		280,606	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS		77,500		3,383,680	71
72 IMPL. DEV. CHARGED TO PATIENT		15,129		4,490,678	72
73 DRUGS CHARGED TO PATIENTS	1,875,379	107,445		4,805,192	73
74 RENAL DIALYSIS		2,288		380,570	74
76.97 CARDIAC REHABILITATION		2,710		327,179	76.97
76.98 HYPERBARIC OXYGEN THERAPY		7,406		293,879	76.98
76.99 LITHOTRIPSY					76.99
OUTPATIENT SERVICE COST CENTERS					
90 CLINIC		40,339		1,996,124	90
91 EMERGENCY		62,808		3,721,595	91
92 OBSERVATION BEDS					92
OTHER REIMBURSABLE COST CENTERS					
95 AMBULANCE SERVICES		566		62,334	95
101 HOME HEALTH AGENCY				3,327,072	101
SPECIAL PURPOSE COST CENTERS					
113 INTEREST EXPENSE					113
118 SUBTOTALS (SUM OF LINES 1-117)	1,875,379	1,342,310	220,287	72,180,247	118
NONREIMBURSABLE COST CENTERS					
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN				25,525	190
194 MARKETING				742,975	194
194.01 BUSINESS HEALTH				824,116	194.01

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COST CENTER DESCRIPTION	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	SUBTOTAL	I&R COST & POST STEP-DOWN ADJS
	15	16	17	24	25
194.02 VITACARE				1,713,001	194.02
194.03 CASCADE CLINIC				169,500	194.03
194.04 ORTHOPEDIC CLINIC				1,132,658	194.04
194.05 ENT CLINIC				800,061	194.05
194.06 RSVP				87,627	194.06
194.07 CONTRACT CLEANING					194.07
194.08 DIM MAINTENANCE				66,068	194.08
194.09 RENTAL PROPERTY				430,407	194.09
194.10 GRANDVIEW MEDICAL CENTER				71,454	194.10
194.11 NORTH GRANDVIEW OFFICE				80,660	194.11
194.12 LIFESTYLES				243,012	194.12
194.13 HEALTHCARE AFFILIATES OF TRI-STATES				269,866	194.13
194.14 FOUNDATION				95,547	194.14
194.15 PHYSICIAN BILLING				183,558	194.15
194.16 GUEST MEALS / MOW'S				354,216	194.16
194.17 NONREIMBURSABLE				51,712	194.17
194.18 CONTRACTED ULTRASOUND				15,839	194.18
200 CROSS FOOT ADJUSTMENTS					200
201 NEGATIVE COST CENTER					201
202 TOTAL (SUM OF LINES 118-201)	1,875,379	1,342,310	220,287	79,538,049	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION		TOTAL	
		26	
GENERAL SERVICE COST CENTERS			
1	CAP REL COSTS-BLDG & FIXT		1
2	CAP REL COSTS-MVBLE EQUIP		2
4	EMPLOYEE BENEFITS		4
5.01	ADMINISTRATIVE & GENERAL		5.01
5.02	REHAB ADMINISTRATION		5.02
5.03	RADIOLOGY ADMINISTRATION		5.03
6	MAINTENANCE & REPAIRS		6
7	OPERATION OF PLANT		7
8	LAUNDRY & LINEN SERVICE		8
9	HOUSEKEEPING		9
10	DIETARY		10
11	CAFETERIA		11
11.01	EMPLOYEE CAFETERIA		11.01
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	10,760,861	30
31	INTENSIVE CARE UNIT	2,180,915	31
40	SUBPROVIDER - IPF	1,809,165	40
41	SUBPROVIDER - IRF	2,146,050	41
43	NURSERY	1,061,036	43
ANCILLARY SERVICE COST CENTERS			
50	OPERATING ROOM	7,688,213	50
51	RECOVERY ROOM	2,365,491	51
52	DELIVERY ROOM & LABOR ROOM	1,227,182	52
53	ANESTHESIOLOGY	533,912	53
54	RADIOLOGY-DIAGNOSTIC	2,718,843	54
54.01	NUCLEAR MEDICINE	398,220	54.01
54.02	ULTRASOUND	441,261	54.02
55	RADIOLOGY-THERAPEUTIC	3,422,462	55
57	COMPUTED TOMOGRAPHY (CT) SCAN	1,074,606	57
58	MAGNETIC RESONANCE IMAGING (MRI)	852,312	58
60	LABORATORY	3,362,968	60
62.30	BLOOD CLOTTING FOR HEMOPHILIACS		62.30
63	BLOOD STORING, PROCESSING & TRANS.	360,585	63
64	INTRAVENOUS THERAPY	472,533	64
65	RESPIRATORY THERAPY	727,515	65
65.01	PULMONARY FUNCTION	197,010	65.01
66	PHYSICAL THERAPY	3,512,016	66
67	OCCUPATIONAL THERAPY	936,630	67
68	SPEECH PATHOLOGY	339,253	68
69	ELECTROCARDIOLOGY	83,732	69
69.01	CARDIOLOGY	438,567	69.01
70	ELECTROENCEPHALOGRAPHY	280,606	70
71	MEDICAL SUPPLIES CHRGD TO PATIENTS	3,383,680	71
72	IMPL. DEV. CHARGED TO PATIENT	4,490,678	72
73	DRUGS CHARGED TO PATIENTS	4,805,192	73
74	RENAL DIALYSIS	380,570	74
76.97	CARDIAC REHABILITATION	327,179	76.97
76.98	HYPERBARIC OXYGEN THERAPY	293,879	76.98
76.99	LITHOTRIPSY		76.99
OUTPATIENT SERVICE COST CENTERS			
90	CLINIC	1,996,124	90
91	EMERGENCY	3,721,595	91
92	OBSERVATION BEDS		92
OTHER REIMBURSABLE COST CENTERS			
95	AMBULANCE SERVICES	62,334	95
101	HOME HEALTH AGENCY	3,327,072	101
SPECIAL PURPOSE COST CENTERS			
113	INTEREST EXPENSE		113
118	SUBTOTALS (SUM OF LINES 1-117)	72,180,247	118
NONREIMBURSABLE COST CENTERS			
190	GIFT, FLOWER, COFFEE SHOP & CANTEEN	25,525	190
194	MARKETING	742,975	194
194.01	BUSINESS HEALTH	824,116	194.01

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COST CENTER DESCRIPTION	TOTAL	
	26	
194.02 VITACARE	1,713,001	194.02
194.03 CASCADE CLINIC	169,500	194.03
194.04 ORTHOPEDIC CLINIC	1,132,658	194.04
194.05 ENT CLINIC	800,061	194.05
194.06 RSVP	87,627	194.06
194.07 CONTRACT CLEANING		194.07
194.08 DIM MAINTENANCE	66,068	194.08
194.09 RENTAL PROPERTY	430,407	194.09
194.10 GRANDVIEW MEDICAL CENTER	71,454	194.10
194.11 NORTH GRANDVIEW OFFICE	80,660	194.11
194.12 LIFESTYLES	243,012	194.12
194.13 HEALTHCARE AFFILIATES OF TRI-STATES	269,866	194.13
194.14 FOUNDATION	95,547	194.14
194.15 PHYSICIAN BILLING	183,558	194.15
194.16 GUEST MEALS / MOW'S	354,216	194.16
194.17 NONREIMBURSABLE	51,712	194.17
194.18 CONTRACTED ULTRASOUND	15,839	194.18
200 CROSS FOOT ADJUSTMENTS		200
201 NEGATIVE COST CENTER		201
202 TOTAL (SUM OF LINES 118-201)	79,538,049	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B
 PART II

COST CENTER DESCRIPTION	DIR ASSGND CAP-REL COSTS 0	CAP BLDGS & FIXTURES 1	SUBTOTAL 2A	ADMIN & GENERAL 5.01	REHAB ADMIN 5.02	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
5.01 ADMINISTRATIVE & GENERAL		337,063	337,063	337,063		5.01
5.02 REHAB ADMINISTRATION				1,651	1,651	5.02
5.03 RADIOLOGY ADMINISTRATION				1,879		5.03
6 MAINTENANCE & REPAIRS						6
7 OPERATION OF PLANT	23,446	40,572	64,018	11,332		7
8 LAUNDRY & LINEN SERVICE				1,666		8
9 HOUSEKEEPING	10,567	35,359	45,926	6,421		9
10 DIETARY	32,199	89,031	121,230	8,043		10
11 CAFETERIA						11
11.01 EMPLOYEE CAFETERIA						11.01
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	3,531	37,455	40,986	13,744		13
14 CENTRAL SERVICES & SUPPLY		38,872	38,872	3,143		14
15 PHARMACY	7,194	24,456	31,650	7,378		15
16 MEDICAL RECORDS & LIBRARY	51,153	40,889	92,042	5,240		16
17 SOCIAL SERVICE	40		40	899		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	214,788	625,778	840,566	32,861		30
31 INTENSIVE CARE UNIT	19,755	64,994	84,749	7,170		31
40 SUBPROVIDER - IPF	5,453	63,124	68,577	6,063		40
41 SUBPROVIDER - IRF	9,367	74,174	83,541	7,342		41
43 NURSERY	14,944	15,073	30,017	3,706		43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	486,786	145,979	632,765	26,955		50
51 RECOVERY ROOM	11,091	118,531	129,622	7,759		51
52 DELIVERY ROOM & LABOR ROOM	24,745	26,304	51,049	4,309		52
53 ANESTHESIOLOGY	97,126		97,126	1,878		53
54 RADIOLOGY-DIAGNOSTIC	297,716	163,930	461,646	8,285		54
54.01 NUCLEAR MEDICINE	30,185		30,185	1,405		54.01
54.02 ULTRASOUND	17,342		17,342	1,522		54.02
55 RADIOLOGY-THERAPEUTIC	588,564	134,351	722,915	12,135		55
57 COMPUTED TOMOGRAPHY (CT) SCAN	354,292		354,292	3,791		57
58 MAGNETIC RESONANCE IMAGING (MRI)	221,655		221,655	2,961		58
60 LABORATORY	429	46,816	47,245	13,566		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.	32	3,502	3,534	1,476		63
64 INTRAVENOUS THERAPY	5,205	18,427	23,632	1,543		64
65 RESPIRATORY THERAPY	19,005	22,700	41,705	2,471		65
65.01 PULMONARY FUNCTION	4,376	5,292	9,668	678		65.01
66 PHYSICAL THERAPY	21,941	73,845	95,786	11,393	1,071	66
67 OCCUPATIONAL THERAPY	705	37,761	38,466	3,078	243	67
68 SPEECH PATHOLOGY	2,615		2,615	1,197	99	68
69 ELECTROCARDIOLOGY	4,450		4,450	305		69
69.01 RADIOLOGY	10,900		10,900	1,719		69.01
70 ELECTROENCEPHALOGRAPHY	11,013	8,568	19,581	975		70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS	34,940		34,940	12,882		71
72 IMPL. DEV. CHARGED TO PATIENT				18,392		72
73 DRUGS CHARGED TO PATIENTS				11,961		73
74 RENAL DIALYSIS		14,359	14,359	1,490		74
76.97 CARDIAC REHABILITATION	7,694	18,756	26,450	1,093		76.97
76.98 HYPERBARIC OXYGEN THERAPY	4,675	10,052	14,727	1,076		76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
90 CLINIC	20,189	83,501	103,690	6,823		90
91 EMERGENCY	29,739	142,874	172,613	13,912		91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
95 AMBULANCE SERVICES				262		95
101 HOME HEALTH AGENCY	11,004	31,947	42,951	13,268	238	101
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	2,710,851	2,594,335	5,305,186	309,098	1,651	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN		8,726	8,726	43		190
194 MARKETING	215	22,904	23,119	2,934		194
194.01 BUSINESS HEALTH	7,068	63,623	70,691	2,968		194.01

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 PART II

COST CENTER DESCRIPTION	DIR ASSGND	CAP	SUBTOTAL	ADMIN &	REHAB	
	CAP-REL COSTS	BLDGS & FIXTURES		GENERAL	ADMIN	
	0	1	2A	5.01	5.02	
194.02 VITACARE	266	38,736	39,002	6,905		194.02
194.03 CASCADE CLINIC	532	21,963	22,495	543		194.03
194.04 ORTHOPEDIC CLINIC				4,788		194.04
194.05 ENT CLINIC				3,379		194.05
194.06 RSVP	27	2,573	2,600	340		194.06
194.07 CONTRACT CLEANING						194.07
194.08 DIM MAINTENANCE				270		194.08
194.09 RENTAL PROPERTY				1,824		194.09
194.10 GRANDVIEW MEDICAL CENTER				303		194.10
194.11 NORTH GRANDVIEW OFFICE				342		194.11
194.12 LIFESTYLES	6,995		6,995	978		194.12
194.13 HEALTHCARE AFFILIATES OF TRI-STATES				1,123		194.13
194.14 FOUNDATION		7,378	7,378	328		194.14
194.15 PHYSICIAN BILLING				746		194.15
194.16 GUEST MEALS / MOW'S						194.16
194.17 NONREIMBURSABLE		17,679	17,679	86		194.17
194.18 CONTRACTED ULTRASOUND				65		194.18
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	2,725,954	2,777,917	5,503,871	337,063	1,651	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B
 PART II

COST CENTER DESCRIPTION	RADIOLOGY ADMIN	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	
	5.03	7	8	9	10	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
5.01 ADMINISTRATIVE & GENERAL						5.01
5.02 REHAB ADMINISTRATION						5.02
5.03 RADIOLOGY ADMINISTRATION	1,879					5.03
6 MAINTENANCE & REPAIRS						6
7 OPERATION OF PLANT		75,350				7
8 LAUNDRY & LINEN SERVICE			1,666			8
9 HOUSEKEEPING		1,110		53,457		9
10 DIETARY		2,795		2,012	134,080	10
11 CAFETERIA					78,679	11
11.01 EMPLOYEE CAFETERIA						11.01
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION		1,176		847		13
14 CENTRAL SERVICES & SUPPLY		1,220	93	879		14
15 PHARMACY		768	1	553		15
16 MEDICAL RECORDS & LIBRARY		1,284		924		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		19,643	493	14,143	27,311	30
31 INTENSIVE CARE UNIT		2,040	97	1,469	2,651	31
40 SUBPROVIDER - IPF		1,982	35	1,427	3,266	40
41 SUBPROVIDER - IRF		2,328	64	1,677	2,768	41
43 NURSERY		473	14	341		43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM		4,583	196	3,300	1,039	50
51 RECOVERY ROOM		3,721	132	2,679		51
52 DELIVERY ROOM & LABOR ROOM		826	24	595		52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC	828	5,146	125	3,705		54
54.01 NUCLEAR MEDICINE	201					54.01
54.02 ULTRASOUND	153					54.02
55 RADIOLOGY-THERAPEUTIC		4,218	60	3,037		55
57 COMPUTED TOMOGRAPHY (CT) SCAN	386					57
58 MAGNETIC RESONANCE IMAGING (MRI)	311					58
60 LABORATORY		1,470	1	1,058		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.		110		79		63
64 INTRAVENOUS THERAPY		578	28	417		64
65 RESPIRATORY THERAPY		713	2	513		65
65.01 PULMONARY FUNCTION		166		120		65.01
66 PHYSICAL THERAPY		2,318	62	1,669		66
67 OCCUPATIONAL THERAPY		1,185		854		67
68 SPEECH PATHOLOGY						68
69 ELECTROCARDIOLOGY						69
69.01 CARDIOLOGY						69.01
70 ELECTROENCEPHALOGRAPHY		269	6	194		70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS		451	5	325		74
76.97 CARDIAC REHABILITATION		589		424		76.97
76.98 HYPERBARIC OXYGEN THERAPY		316	1	227		76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
90 CLINIC		2,621	17	1,887		90
91 EMERGENCY		4,485	180	3,230		91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
95 AMBULANCE SERVICES						95
101 HOME HEALTH AGENCY		1,003		722		101
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	1,879	69,587	1,636	49,307	115,714	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN		274		197		190
194 MARKETING		719		518		194
194.01 BUSINESS HEALTH		1,997		1,438		194.01

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ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B
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COST CENTER DESCRIPTION	RADIOLOGY ADMIN	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	
	5.03	7	8	9	10	
194.02 VITACARE		1,216		876		194.02
194.03 CASCADE CLINIC		689		496		194.03
194.04 ORTHOPEDIC CLINIC						194.04
194.05 ENT CLINIC						194.05
194.06 RSVP		81		58		194.06
194.07 CONTRACT CLEANING						194.07
194.08 DIM MAINTENANCE						194.08
194.09 RENTAL PROPERTY						194.09
194.10 GRANDVIEW MEDICAL CENTER						194.10
194.11 NORTH GRANDVIEW OFFICE						194.11
194.12 LIFESTYLES			30			194.12
194.13 HEALTHCARE AFFILIATES OF TRI-STATES						194.13
194.14 FOUNDATION		232		167		194.14
194.15 PHYSICIAN BILLING						194.15
194.16 GUEST MEALS / MOW'S					18,366	194.16
194.17 NONREIMBURSABLE		555		400		194.17
194.18 CONTRACTED ULTRASOUND						194.18
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	1,879	75,350	1,666	53,457	134,080	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B
 PART II

COST CENTER DESCRIPTION	CAFETERIA	EMPLOYEE CAFETERIA	NURSING ADMINIS-TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY
	11	11.01	13	14	15
GENERAL SERVICE COST CENTERS					
1 CAP REL COSTS-BLDG & FIXT					1
2 CAP REL COSTS-MVBLE EQUIP					2
4 EMPLOYEE BENEFITS					4
5.01 ADMINISTRATIVE & GENERAL					5.01
5.02 REHAB ADMINISTRATION					5.02
5.03 RADIOLOGY ADMINISTRATION					5.03
6 MAINTENANCE & REPAIRS					6
7 OPERATION OF PLANT					7
8 LAUNDRY & LINEN SERVICE					8
9 HOUSEKEEPING					9
10 DIETARY					10
11 CAFETERIA	78,679				11
11.01 EMPLOYEE CAFETERIA	73,940	73,940			11.01
12 MAINTENANCE OF PERSONNEL					12
13 NURSING ADMINISTRATION		4,144	60,897		13
14 CENTRAL SERVICES & SUPPLY		1,410		45,617	14
15 PHARMACY		2,236		3,025	45,611 15
16 MEDICAL RECORDS & LIBRARY		2,122		52	16
17 SOCIAL SERVICE		533		1	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		13,098	16,271	1,505	30
31 INTENSIVE CARE UNIT		3,121	3,877	412	31
40 SUBPROVIDER - IPF		1,941	2,411	107	40
41 SUBPROVIDER - IRF		2,036	2,530	182	41
43 NURSERY		1,485	1,845	174	43
ANCILLARY SERVICE COST CENTERS					
50 OPERATING ROOM		6,234	7,743	13,337	50
51 RECOVERY ROOM		2,854	3,545	612	51
52 DELIVERY ROOM & LABOR ROOM		1,552	1,927	433	52
53 ANESTHESIOLOGY				1,144	53
54 RADIOLOGY-DIAGNOSTIC		2,366	2,939	168	54
54.01 NUCLEAR MEDICINE		129	160	3	54.01
54.02 ULTRASOUND		341	423	45	54.02
55 RADIOLOGY-THERAPEUTIC		2,136	2,654	62	55
57 COMPUTED TOMOGRAPHY (CT) SCAN		366	455	565	57
58 MAGNETIC RESONANCE IMAGING (MRI)		423	526	448	58
60 LABORATORY				2	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS					62.30
63 BLOOD STORING, PROCESSING & TRANS.					63
64 INTRAVENOUS THERAPY		642	797	135	64
65 RESPIRATORY THERAPY		1,025	1,273	152	65
65.01 PULMONARY FUNCTION		230	286	36	65.01
66 PHYSICAL THERAPY		4,460	5,540	221	66
67 OCCUPATIONAL THERAPY		849	1,055	15	67
68 SPEECH PATHOLOGY		353	438		68
69 ELECTROCARDIOLOGY		83	103	4	69
69.01 CARDIOLOGY		203	252	17	69.01
70 ELECTROENCEPHALOGRAPHY		328	408	6	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS				14,228	71
72 IMPL. DEV. CHARGED TO PATIENT				7,252	72
73 DRUGS CHARGED TO PATIENTS					45,611 73
74 RENAL DIALYSIS					74
76.97 CARDIAC REHABILITATION		392	486	24	76.97
76.98 HYPERBARIC OXYGEN THERAPY		169	209	16	76.98
76.99 LITHOTRIPSY					76.99
OUTPATIENT SERVICE COST CENTERS					
90 CLINIC		2,209	2,744	420	90
91 EMERGENCY		4,583		545	91
92 OBSERVATION BEDS					92
OTHER REIMBURSABLE COST CENTERS					
95 AMBULANCE SERVICES					95
101 HOME HEALTH AGENCY		5,225		186	101
SPECIAL PURPOSE COST CENTERS					
113 INTEREST EXPENSE					113
118 SUBTOTALS (SUM OF LINES 1-117)	73,940	69,278	60,897	45,534	45,611 118
NONREIMBURSABLE COST CENTERS					
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN					190
194 MARKETING		658		3	194
194.01 BUSINESS HEALTH		681		40	194.01

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COST CENTER DESCRIPTION	CAFETERIA	EMPLOYEE CAFETERIA	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	
	11	11.01	13	14	15	
194.02 VITACARE		957		20		194.02
194.03 CASCADE CLINIC		154		8		194.03
194.04 ORTHOPEDIC CLINIC		191				194.04
194.05 ENT CLINIC		178				194.05
194.06 RSVP		184		2		194.06
194.07 CONTRACT CLEANING						194.07
194.08 DIM MAINTENANCE		161				194.08
194.09 RENTAL PROPERTY						194.09
194.10 GRANDVIEW MEDICAL CENTER						194.10
194.11 NORTH GRANDVIEW OFFICE						194.11
194.12 LIFESTYLES		336		5		194.12
194.13 HEALTHCARE AFFILIATES OF TRI-STATES		323				194.13
194.14 FOUNDATION		323		5		194.14
194.15 PHYSICIAN BILLING		485				194.15
194.16 GUEST MEALS / MOW'S	4,739					194.16
194.17 NONREIMBURSABLE						194.17
194.18 CONTRACTED ULTRASOUND		31				194.18
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	78,679	73,940	60,897	45,617	45,611	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B
 PART II

COST CENTER DESCRIPTION	MEDICAL RECORDS & LIBRARY 16	SOCIAL SERVICE 17	SUBTOTAL 24	I&R COST & POST STEP-DOWN ADJS 25	TOTAL 26	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
5.01 ADMINISTRATIVE & GENERAL						5.01
5.02 REHAB ADMINISTRATION						5.02
5.03 RADIOLOGY ADMINISTRATION						5.03
6 MAINTENANCE & REPAIRS						6
7 OPERATION OF PLANT						7
8 LAUNDRY & LINEN SERVICE						8
9 HOUSEKEEPING						9
10 DIETARY						10
11 CAFETERIA						11
11.01 EMPLOYEE CAFETERIA						11.01
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION						13
14 CENTRAL SERVICES & SUPPLY						14
15 PHARMACY						15
16 MEDICAL RECORDS & LIBRARY	101,664					16
17 SOCIAL SERVICE		1,473				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	7,080	913	973,884		973,884	30
31 INTENSIVE CARE UNIT	1,502	135	107,223		107,223	31
40 SUBPROVIDER - IPF	1,689	139	87,637		87,637	40
41 SUBPROVIDER - IRF	1,848	171	104,487		104,487	41
43 NURSERY	851	115	39,021		39,021	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	17,600		713,752		713,752	50
51 RECOVERY ROOM	3,181		154,105		154,105	51
52 DELIVERY ROOM & LABOR ROOM	1,479		62,194		62,194	52
53 ANESTHESIOLOGY	5,251		105,399		105,399	53
54 RADIOLOGY-DIAGNOSTIC	3,550		488,758		488,758	54
54.01 NUCLEAR MEDICINE	630		32,713		32,713	54.01
54.02 ULTRASOUND	1,246		21,072		21,072	54.02
55 RADIOLOGY-THERAPEUTIC	9,533		756,750		756,750	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	3,595		363,450		363,450	57
58 MAGNETIC RESONANCE IMAGING (MRI)	2,736		229,060		229,060	58
60 LABORATORY	5,961		69,303		69,303	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.	453		5,652		5,652	63
64 INTRAVENOUS THERAPY	961		28,733		28,733	64
65 RESPIRATORY THERAPY	1,120		48,974		48,974	65
65.01 PULMONARY FUNCTION	566		11,750		11,750	65.01
66 PHYSICAL THERAPY	3,507		126,027		126,027	66
67 OCCUPATIONAL THERAPY	1,098		46,843		46,843	67
68 SPEECH PATHOLOGY	276		4,978		4,978	68
69 ELECTROCARDIOLOGY	362		5,307		5,307	69
69.01 CARDIOLOGY	1,170		14,261		14,261	69.01
70 ELECTROENCEPHALOGRAPHY	463		22,230		22,230	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS	5,872		67,922		67,922	71
72 IMPL. DEV. CHARGED TO PATIENT	1,146		26,790		26,790	72
73 DRUGS CHARGED TO PATIENTS	8,141		65,713		65,713	73
74 RENAL DIALYSIS	173		16,803		16,803	74
76.97 CARDIAC REHABILITATION	205		29,663		29,663	76.97
76.98 HYPERBARIC OXYGEN THERAPY	561		17,302		17,302	76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
90 CLINIC	3,056		123,467		123,467	90
91 EMERGENCY	4,759		204,307		204,307	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
95 AMBULANCE SERVICES	43		305		305	95
101 HOME HEALTH AGENCY			63,593		63,593	101
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	101,664	1,473	5,239,428		5,239,428	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN			9,240		9,240	190
194 MARKETING			27,951		27,951	194
194.01 BUSINESS HEALTH			77,815		77,815	194.01

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194.02 VITACARE			48,976		48,976	194.02
194.03 CASCADE CLINIC			24,385		24,385	194.03
194.04 ORTHOPEDIC CLINIC			4,979		4,979	194.04
194.05 ENT CLINIC			3,557		3,557	194.05
194.06 RSVP			3,265		3,265	194.06
194.07 CONTRACT CLEANING						194.07
194.08 DIM MAINTENANCE			431		431	194.08
194.09 RENTAL PROPERTY			1,824		1,824	194.09
194.10 GRANDVIEW MEDICAL CENTER			303		303	194.10
194.11 NORTH GRANDVIEW OFFICE			342		342	194.11
194.12 LIFESTYLES			8,344		8,344	194.12
194.13 HEALTHCARE AFFILIATES OF TRI-STATES			1,446		1,446	194.13
194.14 FOUNDATION			8,433		8,433	194.14
194.15 PHYSICIAN BILLING			1,231		1,231	194.15
194.16 GUEST MEALS / MOW'S			23,105		23,105	194.16
194.17 NONREIMBURSABLE			18,720		18,720	194.17
194.18 CONTRACTED ULTRASOUND			96		96	194.18
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	101,664	1,473	5,503,871		5,503,871	202

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	CAP BLDGS & FIXTURES SQUARE FEET 1	EMPLOYEE BENEFITS GROSS SALARIES 4	RECON-CILIATION 5A.01	ADMIN & GENERAL ACCUM COST 5.01	REHAB ADMIN DOLLAR VALUE 5.02	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT	245,120					1
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS		32,879,579				4
5.01 ADMINISTRATIVE & GENERAL	29,742	79,737	-10,591,782	68,946,267		5.01
5.02 REHAB ADMINISTRATION		243,183		337,667	3,892,027	5.02
5.03 RADIOLOGY ADMINISTRATION		296,128		384,307		5.03
6 MAINTENANCE & REPAIRS						6
7 OPERATION OF PLANT	3,580	657,117		2,317,954		7
8 LAUNDRY & LINEN SERVICE				340,710		8
9 HOUSEKEEPING	3,120	759,157		1,313,342		9
10 DIETARY	7,856	901,872		1,645,116		10
11 CAFETERIA						11
11.01 EMPLOYEE CAFETERIA						11.01
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	3,305	1,741,303		2,811,190		13
14 CENTRAL SERVICES & SUPPLY	3,430	271,622		642,937		14
15 PHARMACY	2,158	1,080,177		1,509,030		15
16 MEDICAL RECORDS & LIBRARY	3,608	519,657		1,071,737		16
17 SOCIAL SERVICE		147,840		183,849		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	55,218	4,398,896		6,724,747		30
31 INTENSIVE CARE UNIT	5,735	1,043,586		1,466,605		31
40 SUBPROVIDER - IPF	5,570	543,188		1,240,048		40
41 SUBPROVIDER - IRF	6,545	721,607		1,501,801		41
43 NURSERY	1,330	559,295		757,973		43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	12,881	2,053,773		5,513,477		50
51 RECOVERY ROOM	10,459	1,063,291		1,586,984		51
52 DELIVERY ROOM & LABOR ROOM	2,321	613,272		881,283		52
53 ANESTHESIOLOGY				384,173		53
54 RADIOLOGY-DIAGNOSTIC	14,465	762,699		1,694,599		54
54.01 NUCLEAR MEDICINE		67,105		287,390		54.01
54.02 ULTRASOUND		194,813		311,373		54.02
55 RADIOLOGY-THERAPEUTIC	11,855	1,024,202		2,482,191		55
57 COMPUTED TOMOGRAPHY (CT) SCAN		235,507		775,483		57
58 MAGNETIC RESONANCE IMAGING (MRI)		180,915		605,633		58
60 LABORATORY	4,131			2,774,836		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.	309			301,990		63
64 INTRAVENOUS THERAPY	1,626	276,763		315,596		64
65 RESPIRATORY THERAPY	2,003	324,878		505,404		65
65.01 PULMONARY FUNCTION	467	72,890		138,703		65.01
66 PHYSICAL THERAPY	6,516	1,777,958		2,330,267	2,524,282	66
67 OCCUPATIONAL THERAPY	3,332	378,305		629,538	572,571	67
68 SPEECH PATHOLOGY		199,373		244,933	233,388	68
69 ELECTROCARDIOLOGY		32,484		62,341		69
69.01 CARDIOLOGY		82,319		351,688		69.01
70 ELECTROENCEPHALOGRAPHY	756	104,888		199,463		70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS				2,634,913		71
72 IMPL. DEV. CHARGED TO PATIENT				3,761,852		72
73 DRUGS CHARGED TO PATIENTS				2,446,523		73
74 RENAL DIALYSIS	1,267			304,834		74
76.97 CARDIAC REHABILITATION	1,655	141,026		223,521		76.97
76.98 HYPERBARIC OXYGEN THERAPY	887	31,133		220,121		76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
90 CLINIC	7,368	1,037,462		1,395,650		90
91 EMERGENCY	12,607	3,515,506		2,845,577		91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
95 AMBULANCE SERVICES				53,543		95
101 HOME HEALTH AGENCY	2,819	1,853,880		2,713,761	561,786	101
SPECIAL PURPOSE COST CENTERS						
118 SUBTOTALS (SUM OF LINES 1-117)	228,921	29,988,807	-10,591,782	63,226,653	3,892,027	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN	770			8,726		190
194 MARKETING	2,021	210,439		600,079		194
194.01 BUSINESS HEALTH	5,614	380,813		606,981		194.01

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	CAP BLDGS & FIXTURES SQUARE FEET	EMPLOYEE BENEFITS GROSS SALARIES	RECON- CILATION 5A.01	ADMIN & GENERAL ACCUM COST	REHAB ADMIN DOLLAR VALUE	
	1	4		5.01	5.02	
194.02 VITACARE	3,418	765,859		1,412,366		194.02
194.03 CASCADE CLINIC	1,938	54,817		111,018		194.03
194.04 ORTHOPEDIC CLINIC		583,977		979,286		194.04
194.05 ENT CLINIC		373,724		691,156		194.05
194.06 RSVP	227	45,181		69,531		194.06
194.07 CONTRACT CLEANING						194.07
194.08 DIM MAINTENANCE		39,493		55,130		194.08
194.09 RENTAL PROPERTY		2,718		373,091		194.09
194.10 GRANDVIEW MEDICAL CENTER				61,939		194.10
194.11 NORTH GRANDVIEW OFFICE				69,919		194.11
194.12 LIFESTYLES		118,115		199,961		194.12
194.13 HEALTHCARE AFFILIATES OF TRI-STATES		199,612		229,635		194.13
194.14 FOUNDATION	651			67,130		194.14
194.15 PHYSICIAN BILLING		105,387		152,663		194.15
194.16 GUEST MEALS / MOW'S						194.16
194.17 NONREIMBURSABLE	1,560			17,679		194.17
194.18 CONTRACTED ULTRASOUND		10,637		13,324		194.18
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 COST TO BE ALLOC PER B PT I	2,777,917	2,088,809		10,591,782	389,541	202
203 UNIT COST MULT-WS B PT I	11.332886	0.063529		0.153624	0.100087	203
204 COST TO BE ALLOC PER B PT II				337,063	1,651	204
205 UNIT COST MULT-WS B PT II				0.004889	0.000424	205

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	RADIOLOGY ADMIN	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY	HOUSE-KEEPING	DIETARY	
	DOLLAR VALUE 5.03	SQUARE FEET 7	8	SQUARE FEET 9	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
5.01 ADMINISTRATIVE & GENERAL						5.01
5.02 REHAB ADMINISTRATION						5.02
5.03 RADIOLOGY ADMINISTRATION	3,951,860					5.03
6 MAINTENANCE & REPAIRS						6
7 OPERATION OF PLANT		211,798				7
8 LAUNDRY & LINEN SERVICE			642,111			8
9 HOUSEKEEPING		3,120		208,678		9
10 DIETARY		7,856		7,856	412,711	10
11 CAFETERIA					242,183	11
11.01 EMPLOYEE CAFETERIA						11.01
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION		3,305		3,305		13
14 CENTRAL SERVICES & SUPPLY		3,430	35,947	3,430		14
15 PHARMACY		2,158	456	2,158		15
16 MEDICAL RECORDS & LIBRARY		3,608		3,608		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		55,218	189,025	55,218	84,066	30
31 INTENSIVE CARE UNIT		5,735	37,358	5,735	8,161	31
40 SUBPROVIDER - IPF		5,570	13,604	5,570	10,052	40
41 SUBPROVIDER - IRF		6,545	24,583	6,545	8,519	41
43 NURSERY		1,330	5,377	1,330		43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM		12,881	75,538	12,881	3,199	50
51 RECOVERY ROOM		10,459	51,024	10,459		51
52 DELIVERY ROOM & LABOR ROOM		2,321	9,382	2,321		52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC	1,738,597	14,465	48,099	14,465		54
54.01 NUCLEAR MEDICINE	423,268					54.01
54.02 ULTRASOUND	321,933					54.02
55 RADIOLOGY-THERAPEUTIC		11,855	23,292	11,855		55
57 COMPUTED TOMOGRAPHY (CT) SCAN	812,519					57
58 MAGNETIC RESONANCE IMAGING (MRI)	655,543					58
60 LABORATORY		4,131	326	4,131		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.		309	24	309		63
64 INTRAVENOUS THERAPY		1,626	10,814	1,626		64
65 RESPIRATORY THERAPY		2,003	687	2,003		65
65.01 PULMONARY FUNCTION		467	160	467		65.01
66 PHYSICAL THERAPY		6,516	23,923	6,516		66
67 OCCUPATIONAL THERAPY		3,332		3,332		67
68 SPEECH PATHOLOGY						68
69 ELECTROCARDIOLOGY						69
69.01 CARDIOLOGY						69.01
70 ELECTROENCEPHALOGRAPHY		756	2,423	756		70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS		1,267	1,934	1,267		74
76.97 CARDIAC REHABILITATION		1,655		1,655		76.97
76.98 HYPERBARIC OXYGEN THERAPY		887	395	887		76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
90 CLINIC		7,368	6,714	7,368		90
91 EMERGENCY		12,607	69,450	12,607		91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
95 AMBULANCE SERVICES						95
101 HOME HEALTH AGENCY		2,819		2,819		101
SPECIAL PURPOSE COST CENTERS						
118 SUBTOTALS (SUM OF LINES 1-117)	3,951,860	195,599	630,535	192,479	356,180	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN		770		770		190
194 MARKETING		2,021		2,021		194
194.01 BUSINESS HEALTH		5,614		5,614		194.01

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	RADIOLOGY ADMIN	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	
	DOLLAR VALUE	SQUARE FEET	POUNDS OF LAUNDRY	SQUARE FEET	MEALS SERVED	
	5.03	7	8	9	10	
194.02 VITACARE		3,418		3,418		194.02
194.03 CASCADE CLINIC		1,938		1,938		194.03
194.04 ORTHOPEDIC CLINIC						194.04
194.05 ENT CLINIC						194.05
194.06 RSVP		227		227		194.06
194.07 CONTRACT CLEANING						194.07
194.08 DIM MAINTENANCE						194.08
194.09 RENTAL PROPERTY						194.09
194.10 GRANDVIEW MEDICAL CENTER						194.10
194.11 NORTH GRANDVIEW OFFICE						194.11
194.12 LIFESTYLES			11,576			194.12
194.13 HEALTHCARE AFFILIATES OF TRI-STATES						194.13
194.14 FOUNDATION		651		651		194.14
194.15 PHYSICIAN BILLING						194.15
194.16 GUEST MEALS / MOW'S					56,531	194.16
194.17 NONREIMBURSABLE		1,560		1,560		194.17
194.18 CONTRACTED ULTRASOUND						194.18
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 COST TO BE ALLOC PER B PT I	443,346	2,674,047	393,051	1,554,494	2,055,552	202
203 UNIT COST MULT-WS B PT I	0.112187	12.625459	0.612123	7.449247	4.980609	203
204 COST TO BE ALLOC PER B PT II	1,879	75,350	1,666	53,457	134,080	204
205 UNIT COST MULT-WS B PT II	0.000475	0.355764	0.002595	0.256170	0.324876	205

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	CAFETERIA	EMPLOYEE CAFETERIA	NURSING ADMINIS- TRATION DIRECT NRSNG HRS	CENTRAL SERVICES & SUPPLY COSTED REQUIS.	PHARMACY COSTED REQUIS.	
	MEALS SERVED	FTE'S				
	11	11.01	13	14	15	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
5.01 ADMINISTRATIVE & GENERAL						5.01
5.02 REHAB ADMINISTRATION						5.02
5.03 RADIOLOGY ADMINISTRATION						5.03
6 MAINTENANCE & REPAIRS						6
7 OPERATION OF PLANT						7
8 LAUNDRY & LINEN SERVICE						8
9 HOUSEKEEPING						9
10 DIETARY						10
11 CAFETERIA	242,183					11
11.01 EMPLOYEE CAFETERIA	227,595	954,474				11.01
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION		53,495	632,845			13
14 CENTRAL SERVICES & SUPPLY		18,199		4,734,669		14
15 PHARMACY		28,865		313,980	2,446,524	15
16 MEDICAL RECORDS & LIBRARY		27,389		5,378		16
17 SOCIAL SERVICE		6,877		147		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		169,094	169,094	156,152		30
31 INTENSIVE CARE UNIT		40,285	40,285	42,773		31
40 SUBPROVIDER - IPF		25,060	25,060	11,073		40
41 SUBPROVIDER - IRF		26,287	26,287	18,927		41
43 NURSERY		19,169	19,169	18,032		43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM		80,471	80,471	1,384,181		50
51 RECOVERY ROOM		36,836	36,836	63,491		51
52 DELIVERY ROOM & LABOR ROOM		20,030	20,030	44,940		52
53 ANESTHESIOLOGY				118,735		53
54 RADIOLOGY-DIAGNOSTIC		30,539	30,539	17,456		54
54.01 NUCLEAR MEDICINE		1,662	1,662	293		54.01
54.02 ULTRASOUND		4,397	4,397	4,630		54.02
55 RADIOLOGY-THERAPEUTIC		27,576	27,576	6,418		55
57 COMPUTED TOMOGRAPHY (CT) SCAN		4,727	4,727	58,641		57
58 MAGNETIC RESONANCE IMAGING (MRI)		5,463	5,463	46,479		58
60 LABORATORY				237		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRANS.				24		63
64 INTRAVENOUS THERAPY		8,284	8,284	13,966		64
65 RESPIRATORY THERAPY		13,228	13,228	15,784		65
65.01 PULMONARY FUNCTION		2,973	2,973	3,781		65.01
66 PHYSICAL THERAPY		57,576	57,576	22,914		66
67 OCCUPATIONAL THERAPY		10,959	10,959	1,511		67
68 SPEECH PATHOLOGY		4,556	4,556			68
69 ELECTROCARDIOLOGY		1,068	1,068	397		69
69.01 CARDIOLOGY		2,621	2,621	1,792		69.01
70 ELECTROENCEPHALOGRAPHY		4,239	4,239	594		70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS				1,477,086		71
72 IMPL. DEV. CHARGED TO PATIENT				752,650		72
73 DRUGS CHARGED TO PATIENTS					2,446,524	73
74 RENAL DIALYSIS						74
76.97 CARDIAC REHABILITATION		5,055	5,055	2,444		76.97
76.98 HYPERBARIC OXYGEN THERAPY		2,176	2,176	1,694		76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
90 CLINIC		28,514	28,514	43,633		90
91 EMERGENCY		59,160		56,575		91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
95 AMBULANCE SERVICES						95
101 HOME HEALTH AGENCY		67,450		19,342		101
SPECIAL PURPOSE COST CENTERS						
118 SUBTOTALS (SUM OF LINES 1-117)	227,595	894,280	632,845	4,726,150	2,446,524	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
194 MARKETING		8,491		301		194
194.01 BUSINESS HEALTH		8,796		4,120		194.01

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COST ALLOCATION - STATISTICAL BASIS

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COST CENTER DESCRIPTION	CAFETERIA	EMPLOYEE	NURSING	CENTRAL	PHARMACY	
	MEALS SERVED	CAFETERIA FTE'S	ADMINIS- TRATION DIRECT NRSING HRS	SERVICES & SUPPLY COSTED REQUIS.	COSTED REQUIS.	
	11	11.01	13	14	15	
194.02 VITACARE		12,355		2,070		194.02
194.03 CASCADE CLINIC		1,994		854		194.03
194.04 ORTHOPEDIC CLINIC		2,467				194.04
194.05 ENT CLINIC		2,296				194.05
194.06 RSVP		2,378		181		194.06
194.07 CONTRACT CLEANING						194.07
194.08 DIM MAINTENANCE		2,079				194.08
194.09 RENTAL PROPERTY						194.09
194.10 GRANDVIEW MEDICAL CENTER						194.10
194.11 NORTH GRANDVIEW OFFICE						194.11
194.12 LIFESTYLES		4,338		520		194.12
194.13 HEALTHCARE AFFILIATES OF TRI-STATES		4,171				194.13
194.14 FOUNDATION		4,169		473		194.14
194.15 PHYSICIAN BILLING		6,266				194.15
194.16 GUEST MEALS / MOW'S	14,588					194.16
194.17 NONREIMBURSABLE						194.17
194.18 CONTRACTED ULTRASOUND		394				194.18
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 COST TO BE ALLOC PER B PT I	1,206,218	1,133,561	3,372,935	854,182	1,875,379	202
203 UNIT COST MULT-WS B PT I	4.980606	1.187629	5.329796	0.180410	0.766548	203
204 COST TO BE ALLOC PER B PT II	78,679	73,940	60,897	45,617	45,611	204
205 UNIT COST MULT-WS B PT II	0.324874	0.077467	0.096227	0.009635	0.018643	205

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	MEDICAL RECORDS & LIBRARY GROSS REVENUE 16	SOCIAL SERVICE PATIENT DAYS 17	
GENERAL SERVICE COST CENTERS			
1 CAP REL COSTS-BLDG & FIXT			1
2 CAP REL COSTS-MVBLE EQUIP			2
4 EMPLOYEE BENEFITS			4
5.01 ADMINISTRATIVE & GENERAL			5.01
5.02 REHAB ADMINISTRATION			5.02
5.03 RADIOLOGY ADMINISTRATION			5.03
6 MAINTENANCE & REPAIRS			6
7 OPERATION OF PLANT			7
8 LAUNDRY & LINEN SERVICE			8
9 HOUSEKEEPING			9
10 DIETARY			10
11 CAFETERIA			11
11.01 EMPLOYEE CAFETERIA			11.01
12 MAINTENANCE OF PERSONNEL			12
13 NURSING ADMINISTRATION			13
14 CENTRAL SERVICES & SUPPLY			14
15 PHARMACY			15
16 MEDICAL RECORDS & LIBRARY	181,602,039		16
17 SOCIAL SERVICE		20,962	17
19 NONPHYSICIAN ANESTHETISTS			19
20 NURSING SCHOOL			20
21 I&R SRVCES-SALARY & FRINGES APPRVD			21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD			22
23 PARAMED ED PRGM-(SPECIFY)			23
INPATIENT ROUTINE SERV COST CENTERS			
30 ADULTS & PEDIATRICS	12,643,157	12,988	30
31 INTENSIVE CARE UNIT	2,682,686	1,928	31
40 SUBPROVIDER - IPF	3,016,649	1,978	40
41 SUBPROVIDER - IRF	3,300,507	2,430	41
43 NURSERY	1,519,350	1,638	43
ANCILLARY SERVICE COST CENTERS			
50 OPERATING ROOM	31,484,951		50
51 RECOVERY ROOM	5,680,257		51
52 DELIVERY ROOM & LABOR ROOM	2,641,571		52
53 ANESTHESIOLOGY	9,376,322		53
54 RADIOLOGY-DIAGNOSTIC	6,339,890		54
54.01 NUCLEAR MEDICINE	1,124,317		54.01
54.02 ULTRASOUND	2,224,983		54.02
55 RADIOLOGY-THERAPEUTIC	17,023,578		55
57 COMPUTED TOMOGRAPHY (CT) SCAN	6,419,865		57
58 MAGNETIC RESONANCE IMAGING (MRI)	4,885,068		58
60 LABORATORY	10,645,250		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS			62.30
63 BLOOD STORING, PROCESSING & TRANS.	809,091		63
64 INTRAVENOUS THERAPY	1,716,082		64
65 RESPIRATORY THERAPY	1,999,303		65
65.01 PULMONARY FUNCTION	1,010,469		65.01
66 PHYSICAL THERAPY	6,262,388		66
67 OCCUPATIONAL THERAPY	1,960,093		67
68 SPEECH PATHOLOGY	492,294		68
69 ELECTROCARDIOLOGY	646,970		69
69.01 CARDIOLOGY	2,089,861		69.01
70 ELECTROENCEPHALOGRAPHY	826,330		70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS	10,485,716		71
72 IMPL. DEV. CHARGED TO PATIENT	2,046,981		72
73 DRUGS CHARGED TO PATIENTS	14,537,337		73
74 RENAL DIALYSIS	309,564		74
76.97 CARDIAC REHABILITATION	366,645		76.97
76.98 HYPERBARIC OXYGEN THERAPY	1,002,041		76.98
76.99 LITHOTRIPSY			76.99
OUTPATIENT SERVICE COST CENTERS			
90 CLINIC	5,457,908		90
91 EMERGENCY	8,497,960		91
92 OBSERVATION BEDS			92
OTHER REIMBURSABLE COST CENTERS			
95 AMBULANCE SERVICES	76,605		95
101 HOME HEALTH AGENCY			101
SPECIAL PURPOSE COST CENTERS			
118 SUBTOTALS (SUM OF LINES 1-117)	181,602,039	20,962	118
NONREIMBURSABLE COST CENTERS			
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN			190
194 MARKETING			194
194.01 BUSINESS HEALTH			194.01

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COST CENTER DESCRIPTION	MEDICAL RECORDS & LIBRARY GROSS REVENUE 16	SOCIAL SERVICE PATIENT DAYS 17	
194.02 VITACARE			194.02
194.03 CASCADE CLINIC			194.03
194.04 ORTHOPEDIC CLINIC			194.04
194.05 ENT CLINIC			194.05
194.06 RSVP			194.06
194.07 CONTRACT CLEANING			194.07
194.08 DIM MAINTENANCE			194.08
194.09 RENTAL PROPERTY			194.09
194.10 GRANDVIEW MEDICAL CENTER			194.10
194.11 NORTH GRANDVIEW OFFICE			194.11
194.12 LIFESTYLES			194.12
194.13 HEALTHCARE AFFILIATES OF TRI-STATES			194.13
194.14 FOUNDATION			194.14
194.15 PHYSICIAN BILLING			194.15
194.16 GUEST MEALS / MOW'S			194.16
194.17 NONREIMBURSABLE			194.17
194.18 CONTRACTED ULTRASOUND			194.18
200 CROSS FOOT ADJUSTMENTS			200
201 NEGATIVE COST CENTER			201
202 COST TO BE ALLOC PER B PT I	1,342,310	220,287	202
203 UNIT COST MULT-WS B PT I	0.007391	10.508873	203
204 COST TO BE ALLOC PER B PT II	101,664	1,473	204
205 UNIT COST MULT-WS B PT II	0.000560	0.070270	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	10,760,861		10,760,861		10,760,861	30
31 INTENSIVE CARE UNIT	2,180,915		2,180,915		2,180,915	31
40 SUBPROVIDER - IPF	1,809,165		1,809,165		1,809,165	40
41 SUBPROVIDER - IRF	2,146,050		2,146,050		2,146,050	41
43 NURSERY	1,061,036		1,061,036		1,061,036	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	7,688,213		7,688,213		7,688,213	50
51 RECOVERY ROOM	2,365,491		2,365,491		2,365,491	51
52 DELIVERY ROOM & LABOR ROOM	1,227,182		1,227,182		1,227,182	52
53 ANESTHESIOLOGY	533,912		533,912		533,912	53
54 RADIOLOGY-DIAGNOSTIC	2,718,843		2,718,843		2,718,843	54
54.01 NUCLEAR MEDICINE	398,220		398,220		398,220	54.01
54.02 ULTRASOUND	441,261		441,261		441,261	54.02
55 RADIOLOGY-THERAPEUTIC	3,422,462		3,422,462		3,422,462	55
57 COMPUTED TOMOGRAPHY (CT) SC	1,074,606		1,074,606		1,074,606	57
58 MAGNETIC RESONANCE IMAGING	852,312		852,312		852,312	58
60 LABORATORY	3,362,968		3,362,968		3,362,968	60
62.30 BLOOD CLOTTING FOR HEMOPHIL						62.30
63 BLOOD STORING, PROCESSING &	360,585		360,585		360,585	63
64 INTRAVENOUS THERAPY	472,533		472,533		472,533	64
65 RESPIRATORY THERAPY	727,515		727,515		727,515	65
65.01 PULMONARY FUNCTION	197,010		197,010		197,010	65.01
66 PHYSICAL THERAPY	3,512,016		3,512,016		3,512,016	66
67 OCCUPATIONAL THERAPY	936,630		936,630		936,630	67
68 SPEECH PATHOLOGY	339,253		339,253		339,253	68
69 ELECTROCARDIOLOGY	83,732		83,732		83,732	69
69.01 CARDIOLOGY	438,567		438,567		438,567	69.01
70 ELECTROENCEPHALOGRAPHY	280,606		280,606		280,606	70
71 MEDICAL SUPPLIES CHRGD TO	3,383,680		3,383,680		3,383,680	71
72 IMPL. DEV. CHARGED TO PATIE	4,490,678		4,490,678		4,490,678	72
73 DRUGS CHARGED TO PATIENTS	4,805,192		4,805,192		4,805,192	73
74 RENAL DIALYSIS	380,570		380,570		380,570	74
76.97 CARDIAC REHABILITATION	327,179		327,179		327,179	76.97
76.98 HYPERBARIC OXYGEN THERAPY	293,879		293,879		293,879	76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
90 CLINIC	1,996,124		1,996,124	6,873	2,002,997	90
91 EMERGENCY	3,721,595		3,721,595	103,969	3,825,564	91
92 OBSERVATION BEDS	727,810		727,810		727,810	92
OTHER REIMBURSABLE COST CENTERS						
95 AMBULANCE SERVICES	62,334		62,334		62,334	95
101 HOME HEALTH AGENCY	3,327,072		3,327,072		3,327,072	101
113 INTEREST EXPENSE						113
200 SUBTOTAL (SEE INSTRUCTIONS)	72,908,057		72,908,057	110,842	73,018,899	200
201 LESS OBSERVATION BEDS	727,810		727,810		727,810	201
202 TOTAL (SEE INSTRUCTIONS)	72,180,247		72,180,247		72,291,089	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	11,759,639		11,759,639			30
31 INTENSIVE CARE UNIT	2,682,686		2,682,686			31
40 SUBPROVIDER - IPF	3,016,649		3,016,649			40
41 SUBPROVIDER - IRF	3,300,507		3,300,507			41
43 NURSERY	1,519,350		1,519,350			43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	9,621,045	21,863,906	31,484,951	0.244187	0.244187	0.244187 50
51 RECOVERY ROOM	1,506,671	4,173,586	5,680,257	0.416441	0.416441	0.416441 51
52 DELIVERY ROOM & LABOR ROOM	2,441,188	200,383	2,641,571	0.464565	0.464565	0.464565 52
53 ANESTHESIOLOGY	2,366,502	7,009,820	9,376,322	0.056943	0.056943	0.056943 53
54 RADIOLOGY-DIAGNOSTIC	1,153,670	5,186,220	6,339,890	0.428847	0.428847	0.428847 54
54.01 NUCLEAR MEDICINE	165,475	958,842	1,124,317	0.354188	0.354188	0.354188 54.01
54.02 ULTRASOUND	526,423	1,698,560	2,224,983	0.198321	0.198321	0.198321 54.02
55 RADIOLOGY-THERAPEUTIC	102,482	16,921,096	17,023,578	0.201042	0.201042	0.201042 55
57 COMPUTED TOMOGRAPHY (CT) SC	2,049,157	4,370,708	6,419,865	0.167388	0.167388	0.167388 57
58 MAGNETIC RESONANCE IMAGING	632,029	4,253,039	4,885,068	0.174473	0.174473	0.174473 58
60 LABORATORY	6,150,845	4,494,405	10,645,250	0.315913	0.315913	0.315913 60
62.30 BLOOD CLOTTING FOR HEMOPHIL						62.30
63 BLOOD STORING, PROCESSING &	466,126	342,965	809,091	0.445667	0.445667	0.445667 63
64 INTRAVENOUS THERAPY	244,227	1,471,855	1,716,082	0.275356	0.275356	0.275356 64
65 RESPIRATORY THERAPY	1,728,032	271,271	1,999,303	0.363884	0.363884	0.363884 65
65.01 PULMONARY FUNCTION	921,219	89,250	1,010,469	0.194969	0.194969	0.194969 65.01
66 PHYSICAL THERAPY	2,039,069	4,223,319	6,262,388	0.560811	0.560811	0.560811 66
67 OCCUPATIONAL THERAPY	1,124,894	835,199	1,960,093	0.477850	0.477850	0.477850 67
68 SPEECH PATHOLOGY	303,527	188,767	492,294	0.689127	0.689127	0.689127 68
69 ELECTROCARDIOLOGY	393,477	253,493	646,970	0.129422	0.129422	0.129422 69
69.01 CARDIOLOGY	1,375,118	714,743	2,089,861	0.209855	0.209855	0.209855 69.01
70 ELECTROENCEPHALOGRAPHY	87,292	739,038	826,330	0.339581	0.339581	0.339581 70
71 MEDICAL SUPPLIES CHRGD TO	7,678,836	2,806,880	10,485,716	0.322694	0.322694	0.322694 71
72 IMPL. DEV. CHARGED TO PATIE	318,689	1,728,292	2,046,981	2.193805	2.193805	2.193805 72
73 DRUGS CHARGED TO PATIENTS	8,930,925	5,606,412	14,537,337	0.330541	0.330541	0.330541 73
74 RENAL DIALYSIS	309,063	501	309,564	1.229374	1.229374	1.229374 74
76.97 CARDIAC REHABILITATION	440	366,205	366,645	0.892359	0.892359	0.892359 76.97
76.98 HYPERBARIC OXYGEN THERAPY		1,002,041	1,002,041	0.293280	0.293280	0.293280 76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
90 CLINIC	337,521	5,120,387	5,457,908	0.365731	0.365731	0.366990 90
91 EMERGENCY	1,582,667	6,915,293	8,497,960	0.437940	0.437940	0.450174 91
92 OBSERVATION BEDS	162,675	720,843	883,518	0.823764	0.823764	0.823764 92
OTHER REIMBURSABLE COST CENTERS						
95 AMBULANCE SERVICES	57,073	19,532	76,605	0.813707	0.813707	0.813707 95
101 HOME HEALTH AGENCY		3,783,367	3,783,367			101
113 INTEREST EXPENSE						113
200 SUBTOTAL (SEE INSTRUCTIONS)	77,055,188	108,330,218	185,385,406			200
201 LESS OBSERVATION BEDS						201
202 TOTAL (SEE INSTRUCTIONS)	77,055,188	108,330,218	185,385,406			202

APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS

WORKSHEET D
 PART I

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

COST CENTER DESCRIPTION	CAP-REL COST	REDUCED CAP-REL COST	TOTAL PATIENT DAYS	PER DIEM	INPAT PGM DAYS	INPAT PGM CAP COST	
	(FROM WKST B, PT. II, COL. 26)	SWING-BED ADJUSTMENT (COL.1 MINUS COL.2)	(COL.1 MINUS COL.2)	(COL.3 ÷ COL.4)	PGM DAYS	(COL.5 x COL.6)	
	1	2	3	5	6	7	
INPAT ROUTINE SERV COST CTRS							
30 ADULTS & PEDIATRICS	973,884		973,884	13,924	69.94	8,469	592,322 30
31 INTENSIVE CARE UNIT	107,223		107,223	1,928	55.61	1,106	61,505 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	87,637		87,637	1,979	44.28	1,835	81,254 40
41 SUBPROVIDER - IRF	104,487		104,487	2,434	42.93	1,991	85,474 41
42 SUBPROVIDER I							42
43 NURSERY	39,021		39,021	1,638	23.82		43
44 SKILLED NURSING FACILITY							44
45 NURSING FACILITY							45
200 TOTAL (LINES 30-199)	1,312,252		1,312,252	21,903		13,401	820,555 200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D
 PART II

CHECK APPLICABLE BOXES	[] TITLE V [XX] TITLE XVIII-PT A [] TITLE XIX	[XX] HOSPITAL (16-0117) [] IPF [] IRF	[] SUB (OTHER)	[XX] PPS [] TEFRA					
COST CENTER DESCRIPTION	CAP-REL COST (FROM WKST B, PT. II, COL. 26) 1	TOTAL CHARGES (FROM WKST C, PT. I, COL. 8) 2	RATIO OF COST TO CHARGES (COL.1 ÷ COL.2) 3	INPATIENT PROGRAM CHARGES 4	CAPITAL (COL.3 x COL.4) 5				
ANCILLARY SERVICE COST CENTERS									
50	OPERATING ROOM	713,752	31,484,951	0.022670	5,069,836	114,933			50
51	RECOVERY ROOM	154,105	5,680,257	0.027130	792,155	21,491			51
52	DELIVERY ROOM & LABOR ROOM	62,194	2,641,571	0.023544	23,458	552			52
53	ANESTHESIOLOGY	105,399	9,376,322	0.011241	1,126,618	12,664			53
54	RADIOLOGY-DIAGNOSTIC	488,758	6,339,890	0.077093	829,236	63,928			54
54.01	NUCLEAR MEDICINE	32,713	1,124,317	0.029096	104,698	3,046			54.01
54.02	ULTRASOUND	21,072	2,224,983	0.009471	301,116	2,852			54.02
55	RADIOLOGY-THERAPEUTIC	756,750	17,023,578	0.044453	31,313	1,392			55
57	COMPUTED TOMOGRAPHY (CT) SCAN	363,450	6,419,865	0.056613	1,220,201	69,079			57
58	MAGNETIC RESONANCE IMAGING (M	229,060	4,885,068	0.046890	380,084	17,822			58
60	LABORATORY	69,303	10,645,250	0.006510	3,734,421	24,311			60
62.30	BLOOD CLOTTING FOR HEMOPHILIA								62.30
63	BLOOD STORING, PROCESSING & T	5,652	809,091	0.006986	419,527	2,931			63
64	INTRAVENOUS THERAPY	28,733	1,716,082	0.016743	22,012	369			64
65	RESPIRATORY THERAPY	48,974	1,999,303	0.024496	1,214,021	29,739			65
65.01	PULMONARY FUNCTION	11,750	1,010,469	0.011628	438,035	5,093			65.01
66	PHYSICAL THERAPY	126,027	6,262,388	0.020124	946,973	19,057			66
67	OCCUPATIONAL THERAPY	46,843	1,960,093	0.023898	287,349	6,867			67
68	SPEECH PATHOLOGY	4,978	492,294	0.010112	115,357	1,166			68
69	ELECTROCARDIOLOGY	5,307	646,970	0.008203	188,825	1,549			69
69.01	CARDIOLOGY	14,261	2,089,861	0.006824	1,058,730	7,225			69.01
70	ELECTROENCEPHALOGRAPHY	22,230	826,330	0.026902	45,588	1,226			70
71	MEDICAL SUPPLIES CHRGED TO PA	67,922	10,485,716	0.006478	4,915,257	31,841			71
72	IMPL. DEV. CHARGED TO PATIENT	26,790	2,046,981	0.013088	165,435	2,165			72
73	DRUGS CHARGED TO PATIENTS	65,713	14,537,337	0.004520	5,115,868	23,124			73
74	RENAL DIALYSIS	16,803	309,564	0.054280	201,238	10,923			74
76.97	CARDIAC REHABILITATION	29,663	366,645	0.080904					76.97
76.98	HYPERBARIC OXYGEN THERAPY	17,302	1,002,041	0.017267					76.98
76.99	LITHOTRIPSY								76.99
OUTPATIENT SERVICE COST CENTERS									
90	CLINIC	123,467	5,457,908	0.022622	324,727	7,346			90
91	EMERGENCY	204,307	8,497,960	0.024042	1,135,841	27,308			91
92	OBSERVATION BEDS	65,682	883,518	0.074341	79,296	5,895			92
OTHER REIMBURSABLE COST CENTERS									
95	AMBULANCE SERVICES								95
200	TOTAL (SUM OF LINES 50-199)	3,928,960	159,246,603	159,246,603	30,287,215	515,894			200

PROVIDER CCN: 16-0117 THE FINLEY HOSPITAL
 PERIOD FROM 01/01/2011 TO 12/31/2011

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

VERSION: 2011.10
 05/29/2012 11:37

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

PROVIDER CCN: 16-0117 THE FINLEY HOSPITAL
 PERIOD FROM 01/01/2011 TO 12/31/2011

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

VERSION: 2011.10
 05/29/2012 11:37

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	PER DIEM	INPATIENT	INPAT PGM
	PATIENT DAYS 6	COL.5 ÷ COL.6) 7	PROGRAM DAYS 8	PASS THRU COSTS (COL.7 x COL.8) 9
INPAT ROUTINE SERV COST CTRS				
30 ADULTS & PEDIATRICS	13,924		8,469	30
31 INTENSIVE CARE UNIT	1,928		1,106	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	1,979		1,835	40
41 SUBPROVIDER - IRF	2,434		1,991	41
42 SUBPROVIDER I				42
43 NURSERY	1,638			43
44 SKILLED NURSING FACILITY				44
45 NURSING FACILITY				45
200 TOTAL (SUM OF LINES 30-199)	21,903		13,401	200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK [] TITLE V [XX] HOSPITAL (16-0117) [] SUB (OTHER) [] ICF/MR [XX] PPS
 APPLICABLE [XX] TITLE XVIII-PT A [] IPF [] SNF [] TEFRA
 BOXES [] TITLE XIX [] IRF [] NF

COST CENTER DESCRIPTION	NON	NURSING	ALLIED	ALL OTHER	TOTAL	TOTAL O/P
	PHYSICIAN ANESTHETIST COST 1			MEDICAL EDUCATION COST 4	COST (SUM OF COLS. 1-4) 5	COST (SUM OF COLS. 2-4) 6
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM						50
51 RECOVERY ROOM						51
52 DELIVERY ROOM & LABOR ROOM						52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC						54
54.01 NUCLEAR MEDICINE						54.01
54.02 ULTRASOUND						54.02
55 RADIOLOGY-THERAPEUTIC						55
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
64 INTRAVENOUS THERAPY						64
65 RESPIRATORY THERAPY						65
65.01 PULMONARY FUNCTION						65.01
66 PHYSICAL THERAPY						66
67 OCCUPATIONAL THERAPY						67
68 SPEECH PATHOLOGY						68
69 ELECTROCARDIOLOGY						69
69.01 CARDIOLOGY						69.01
70 ELECTROENCEPHALOGRAPHY						70
71 MEDICAL SUPPLIES CHRGD TO PA						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS						74
76.97 CARDIAC REHABILITATION						76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
90 CLINIC						90
91 EMERGENCY						91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
95 AMBULANCE SERVICES						95
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 (16-0117)	[] 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)	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	31,484,951		5,069,836		7,919,117	50
51	RECOVERY ROOM	5,680,257		792,155		1,272,911	51
52	DELIVERY ROOM & LABOR ROOM	2,641,571		23,458		5,060	52
53	ANESTHESIOLOGY	9,376,322		1,126,618		2,035,948	53
54	RADIOLOGY-DIAGNOSTIC	6,339,890		829,236		1,614,779	54
54.01	NUCLEAR MEDICINE	1,124,317		104,698		491,029	54.01
54.02	ULTRASOUND	2,224,983		301,116		738,671	54.02
55	RADIOLOGY-THERAPEUTIC	17,023,578		31,313		9,392,191	55
57	COMPUTED TOMOGRAPHY (CT) SCA	6,419,865		1,220,201		1,363,339	57
58	MAGNETIC RESONANCE IMAGING (	4,885,068		380,084		1,293,840	58
60	LABORATORY	10,645,250		3,734,421		231,698	60
62.30	BLOOD CLOTTING FOR HEMOPHILI						62.30
63	BLOOD STORING, PROCESSING &	809,091		419,527		206,266	63
64	INTRAVENOUS THERAPY	1,716,082		22,012		285,272	64
65	RESPIRATORY THERAPY	1,999,303		1,214,021		57,677	65
65.01	PULMONARY FUNCTION	1,010,469		438,035		89,250	65.01
66	PHYSICAL THERAPY	6,262,388		946,973			66
67	OCCUPATIONAL THERAPY	1,960,093		287,349			67
68	SPEECH PATHOLOGY	492,294		115,357			68
69	ELECTROCARDIOLOGY	646,970		188,825		148,563	69
69.01	CARDIOLOGY	2,089,861		1,058,730		238,503	69.01
70	ELECTROENCEPHALOGRAPHY	826,330		45,588		255,100	70
71	MEDICAL SUPPLIES CHRGED TO P	10,485,716		4,915,257		833,492	71
72	IMPL. DEV. CHARGED TO PATIEN	2,046,981		165,435		851,290	72
73	DRUGS CHARGED TO PATIENTS	14,537,337		5,115,868		2,125,790	73
74	RENAL DIALYSIS	309,564		201,238			74
76.97	CARDIAC REHABILITATION	366,645				179,385	76.97
76.98	HYPERBARIC OXYGEN THERAPY	1,002,041				481,873	76.98
76.99	LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS							
90	CLINIC	5,457,908		324,727		2,932,916	90
91	EMERGENCY	8,497,960		1,135,841		1,533,032	91
92	OBSERVATION BEDS	883,518		79,296		248,348	92
OTHER REIMBURSABLE COST CENTERS							
95	AMBULANCE SERVICES						95
200	TOTAL (SUM OF LINES 50-199)	159,246,603		30,287,215		36,825,340	200

APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICES COSTS

WORKSHEET D
 PART V

CHECK [] TITLE V - O/P [XX] HOSPITAL (16-0117) [] 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	PPS REIMBURSED	COST REIMB. SERVICES SUBJECT TO DED & COINS	COST REIMB. SVCES NOT SUBJECT TO DED & COINS	PPS SERVICES SUBJECT TO DED & COINS	COST SVCES NOT SUBJECT TO DED & COINS		
	FROM WKST C, PT I, COL. 9 1	SERVICES 2	DED & COINS 3	DED & COINS 4	SERVICES 5	DED & COINS 6	DED & COINS 7	
ANCILLARY SERVICE COST CENTERS								
50 OPERATING ROOM	0.244187	7,919,117			1,933,745		50	
51 RECOVERY ROOM	0.416441	1,272,911			530,092		51	
52 DELIVERY ROOM & LABOR ROOM	0.464565	5,060			2,351		52	
53 ANESTHESIOLOGY	0.056943	2,035,948			115,933		53	
54 RADIOLOGY-DIAGNOSTIC	0.428847	1,614,779			692,493		54	
54.01 NUCLEAR MEDICINE	0.354188	491,029			173,917		54.01	
54.02 ULTRASOUND	0.198321	738,671			146,494		54.02	
55 RADIOLOGY-THERAPEUTIC	0.201042	9,392,191			1,888,225		55	
57 COMPUTED TOMOGRAPHY (CT) SCAN	0.167388	1,363,339			228,207		57	
58 MAGNETIC RESONANCE IMAGING (MRI)	0.174473	1,293,840			225,740		58	
60 LABORATORY	0.315913	231,698		-309	73,196	-98	60	
62.30 BLOOD CLOTTING FOR HEMOPHILIACS							62.30	
63 BLOOD STORING, PROCESSING & TRA	0.445667	206,266			91,926		63	
64 INTRAVENOUS THERAPY	0.275356	285,272			78,551		64	
65 RESPIRATORY THERAPY	0.363884	57,677			20,988		65	
65.01 PULMONARY FUNCTION	0.194969	89,250			17,401		65.01	
66 PHYSICAL THERAPY	0.560811						66	
67 OCCUPATIONAL THERAPY	0.477850						67	
68 SPEECH PATHOLOGY	0.689127						68	
69 ELECTROCARDIOLOGY	0.129422	148,563			19,227		69	
69.01 CARDIOLOGY	0.209855	238,503			50,051		69.01	
70 ELECTROENCEPHALOGRAPHY	0.339581	255,100			86,627		70	
71 MEDICAL SUPPLIES CHRGD TO PATI	0.322694	833,492			268,963		71	
72 IMPL. DEV. CHARGED TO PATIENT	2.193805	851,290			1,867,564		72	
73 DRUGS CHARGED TO PATIENTS	0.330541	2,125,790		1,681	702,661		73	
74 RENAL DIALYSIS	1.229374						74	
76.97 CARDIAC REHABILITATION	0.892359	179,385			160,076		76.97	
76.98 HYPERBARIC OXYGEN THERAPY	0.293280	481,873			141,324		76.98	
76.99 LITHOTRIPSY							76.99	
OUTPATIENT SERVICE COST CENTERS								
90 CLINIC	0.365731	2,932,916			1,072,658		90	
91 EMERGENCY	0.437940	1,533,032			671,376		91	
92 OBSERVATION BEDS	0.823764	248,348			204,580		92	
OTHER REIMBURSABLE COST CENTERS								
95 AMBULANCE SERVICES	0.813707						95	
200 SUBTOTAL (SEE INSTRUCTIONS)		36,825,340		-309	1,681	11,464,366	-98	556
201 LESS PBP CLINIC LAB SERVICES								201
202 NET CHARGES (LINE 200 - LINE 201)		36,825,340		-309	1,681	11,464,366	-98	556

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D
 PART II

CHECK APPLICABLE BOXES	[] TITLE V [XX] TITLE XVIII-PT A [] TITLE XIX	[] HOSPITAL [XX] IPF (16-S117) [] IRF	[] SUB (OTHER)	[XX] PPS [] TEFRA				
		CAP-REL COST (FROM WKST B, PT. II, COL. 26)	TOTAL CHARGES (FROM WKST C, PT. I, COL. 8)	RATIO OF COST TO CHARGES (COL.1 ÷ COL.2)	INPATIENT PROGRAM CHARGES	CAPITAL (COL.3 x COL.4)		
	COST CENTER DESCRIPTION	1	2	3	4	5		
	ANCILLARY SERVICE COST CENTERS							
50	OPERATING ROOM	713,752	31,484,951	0.022670				50
51	RECOVERY ROOM	154,105	5,680,257	0.027130				51
52	DELIVERY ROOM & LABOR ROOM	62,194	2,641,571	0.023544				52
53	ANESTHESIOLOGY	105,399	9,376,322	0.011241				53
54	RADIOLOGY-DIAGNOSTIC	488,758	6,339,890	0.077093	12,738	982		54
54.01	NUCLEAR MEDICINE	32,713	1,124,317	0.029096	2,406	70		54.01
54.02	ULTRASOUND	21,072	2,224,983	0.009471	7,963	75		54.02
55	RADIOLOGY-THERAPEUTIC	756,750	17,023,578	0.044453	1,144	51		55
57	COMPUTED TOMOGRAPHY (CT) SCAN	363,450	6,419,865	0.056613	33,897	1,919		57
58	MAGNETIC RESONANCE IMAGING (M	229,060	4,885,068	0.046890	12,674	594		58
60	LABORATORY	69,303	10,645,250	0.006510	172,931	1,126		60
62.30	BLOOD CLOTTING FOR HEMOPHILIA							62.30
63	BLOOD STORING, PROCESSING & T	5,652	809,091	0.006986	1,425	10		63
64	INTRAVENOUS THERAPY	28,733	1,716,082	0.016743	367	6		64
65	RESPIRATORY THERAPY	48,974	1,999,303	0.024496	15,602	382		65
65.01	PULMONARY FUNCTION	11,750	1,010,469	0.011628	5,050	59		65.01
66	PHYSICAL THERAPY	126,027	6,262,388	0.020124	69,430	1,397		66
67	OCCUPATIONAL THERAPY	46,843	1,960,093	0.023898	34,429	823		67
68	SPEECH PATHOLOGY	4,978	492,294	0.010112	16,662	168		68
69	ELECTROCARDIOLOGY	5,307	646,970	0.008203	3,090	25		69
69.01	CARDIOLOGY	14,261	2,089,861	0.006824	10,985	75		69.01
70	ELECTROENCEPHALOGRAPHY	22,230	826,330	0.026902	652	18		70
71	MEDICAL SUPPLIES CHRGED TO PA	67,922	10,485,716	0.006478	38,686	251		71
72	IMPL. DEV. CHARGED TO PATIENT	26,790	2,046,981	0.013088				72
73	DRUGS CHARGED TO PATIENTS	65,713	14,537,337	0.004520	234,340	1,059		73
74	RENAL DIALYSIS	16,803	309,564	0.054280	6,400	347		74
76.97	CARDIAC REHABILITATION	29,663	366,645	0.080904				76.97
76.98	HYPERBARIC OXYGEN THERAPY	17,302	1,002,041	0.017267				76.98
76.99	LITHOTRIPSY							76.99
	OUTPATIENT SERVICE COST CENTERS							
90	CLINIC	123,467	5,457,908	0.022622	2,710	61		90
91	EMERGENCY	204,307	8,497,960	0.024042	12,592	303		91
92	OBSERVATION BEDS	65,682	883,518	0.074341				92
	OTHER REIMBURSABLE COST CENTERS							
95	AMBULANCE SERVICES							95
200	TOTAL (SUM OF LINES 50-199)	3,928,960	159,246,603	159,246,603	696,173	9,801		200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK	<input type="checkbox"/>	TITLE V	<input type="checkbox"/>	HOSPITAL	<input type="checkbox"/>	SUB (OTHER)	<input type="checkbox"/>	ICF/MR	<input checked="" type="checkbox"/>	PPS
APPLICABLE	<input checked="" type="checkbox"/>	TITLE XVIII-PT A	<input checked="" type="checkbox"/>	IPF (16-S117)	<input type="checkbox"/>	SNF	<input type="checkbox"/>		<input type="checkbox"/>	TEFRA
BOXES	<input type="checkbox"/>	TITLE XIX	<input type="checkbox"/>	IRF	<input type="checkbox"/>	NF	<input type="checkbox"/>			

COST CENTER DESCRIPTION	NON	NURSING	ALLIED	ALL OTHER	TOTAL	TOTAL O/P
	PHYSICIAN						SCHOOL	HEALTH	MEDICAL	COST	COST
	ANESTHETIST			EDUCATION	(SUM OF	(SUM OF
	COST			COST	COLS.1-4)	COLS.2-4)
	1	2	3	4	5	6
ANCILLARY SERVICE COST CENTERS						
50						50
51						51
52						52
53						53
54						54
54.01						54.01
54.02						54.02
55						55
57						57
58						58
60						60
62.30						62.30
63						63
64						64
65						65
65.01						65.01
66						66
67						67
68						68
69						69
69.01						69.01
70						70
71						71
72						72
73						73
74						74
76.97						76.97
76.98						76.98
76.99						76.99
OUTPATIENT SERVICE COST CENTERS						
90						90
91						91
92						92
OTHER REIMBURSABLE COST CENTERS						
95						95
200						200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK	[]	TITLE V	[]	HOSPITAL	[]	SUB (OTHER)	[]	ICF/MR	[XX]	PPS
APPLICABLE	[XX]	TITLE XVIII-PT A	[XX]	IPF (16-S117)	[]	SNF	[]		[]	TEFRA
BOXES	[]	TITLE XIX	[]	IRF	[]	NF	[]			
COST CENTER DESCRIPTION	TOTAL	RATIO OF	O/P RATIO	INPAT	INPAT PGM	O/P PGM	O/P PGM			
	CHARGES	COST TO	OF COST TO		PASS-THRU		PASS-THRU	PASS-THRU		
	(FROM WKST	CHARGES	CHARGES	PGM	COSTS	CHARGES	COSTS			
	C, PT. I,	(COL. 5 +	(COL. 6 +	CHARGES	(COL. 8 x	CHARGES	(COL. 9 x			
	COL. 8)	COL. 7)	COL. 7)	10	COL. 10)	12	COL. 12)			
	7	8	9		11		13			
ANCILLARY SERVICE COST CENTERS										
50	OPERATING ROOM	31,484,951								50
51	RECOVERY ROOM	5,680,257								51
52	DELIVERY ROOM & LABOR ROOM	2,641,571								52
53	ANESTHESIOLOGY	9,376,322								53
54	RADIOLOGY-DIAGNOSTIC	6,339,890			12,738					54
54.01	NUCLEAR MEDICINE	1,124,317			2,406					54.01
54.02	ULTRASOUND	2,224,983			7,963					54.02
55	RADIOLOGY-THERAPEUTIC	17,023,578			1,144					55
57	COMPUTED TOMOGRAPHY (CT) SCA	6,419,865			33,897					57
58	MAGNETIC RESONANCE IMAGING (	4,885,068			12,674					58
60	LABORATORY	10,645,250			172,931					60
62.30	BLOOD CLOTTING FOR HEMOPHILI									62.30
63	BLOOD STORING, PROCESSING &	809,091			1,425					63
64	INTRAVENOUS THERAPY	1,716,082			367					64
65	RESPIRATORY THERAPY	1,999,303			15,602					65
65.01	PULMONARY FUNCTION	1,010,469			5,050					65.01
66	PHYSICAL THERAPY	6,262,388			69,430					66
67	OCCUPATIONAL THERAPY	1,960,093			34,429					67
68	SPEECH PATHOLOGY	492,294			16,662					68
69	ELECTROCARDIOLOGY	646,970			3,090					69
69.01	CARDIOLOGY	2,089,861			10,985					69.01
70	ELECTROENCEPHALOGRAPHY	826,330			652					70
71	MEDICAL SUPPLIES CHRGD TO P	10,485,716			38,686					71
72	IMPL. DEV. CHARGED TO PATIEN	2,046,981								72
73	DRUGS CHARGED TO PATIENTS	14,537,337			234,340					73
74	RENAL DIALYSIS	309,564			6,400					74
76.97	CARDIAC REHABILITATION	366,645								76.97
76.98	HYPERBARIC OXYGEN THERAPY	1,002,041								76.98
76.99	LITHOTRIPSY									76.99
OUTPATIENT SERVICE COST CENTERS										
90	CLINIC	5,457,908			2,710					90
91	EMERGENCY	8,497,960			12,592					91
92	OBSERVATION BEDS	883,518								92
OTHER REIMBURSABLE COST CENTERS										
95	AMBULANCE SERVICES									95
200	TOTAL (SUM OF LINES 50-199)	159,246,603			696,173					200

APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICES COSTS

WORKSHEET D
 PART V

CHECK [] TITLE V - O/P [] HOSPITAL [] SUB (OTHER) [] S/B-SNF
 APPLICABLE [XX] TITLE XVIII-PT B [XX] IPF (16-S117) [] SNF [] S/B-NF
 BOXES [] TITLE XIX - O/P [] IRF [] NF [] ICF/MR

COST CENTER DESCRIPTION	PROGRAM CHARGES				PROGRAM COSTS		
	COST TO	PPS	COST REIMB. SERVICES	COST REIMB. SVCS NOT	COST SERVICES	COST SVCS NOT	
	CHARGE RATIO FROM WKST C, PT I, COL. 9	REIMBURSED SERVICES	SUBJECT TO DED & COINS	SUBJECT TO DED & COINS	SUBJECT TO DED & COINS	SUBJECT TO DED & COINS	
	1	2	3	4	5	6	7
ANCILLARY SERVICE COST CENTERS							
50 OPERATING ROOM	0.244187						50
51 RECOVERY ROOM	0.416441						51
52 DELIVERY ROOM & LABOR ROOM	0.464565						52
53 ANESTHESIOLOGY	0.056943						53
54 RADIOLOGY-DIAGNOSTIC	0.428847						54
54.01 NUCLEAR MEDICINE	0.354188						54.01
54.02 ULTRASOUND	0.198321						54.02
55 RADIOLOGY-THERAPEUTIC	0.201042						55
57 COMPUTED TOMOGRAPHY (CT) SCAN	0.167388						57
58 MAGNETIC RESONANCE IMAGING (MRI)	0.174473						58
60 LABORATORY	0.315913						60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63 BLOOD STORING, PROCESSING & TRA	0.445667						63
64 INTRAVENOUS THERAPY	0.275356						64
65 RESPIRATORY THERAPY	0.363884						65
65.01 PULMONARY FUNCTION	0.194969						65.01
66 PHYSICAL THERAPY	0.560811						66
67 OCCUPATIONAL THERAPY	0.477850						67
68 SPEECH PATHOLOGY	0.689127						68
69 ELECTROCARDIOLOGY	0.129422						69
69.01 CARDIOLOGY	0.209855						69.01
70 ELECTROENCEPHALOGRAPHY	0.339581						70
71 MEDICAL SUPPLIES CHRGED TO PATI	0.322694						71
72 IMPL. DEV. CHARGED TO PATIENT	2.193805						72
73 DRUGS CHARGED TO PATIENTS	0.330541						73
74 RENAL DIALYSIS	1.229374						74
76.97 CARDIAC REHABILITATION	0.892359						76.97
76.98 HYPERBARIC OXYGEN THERAPY	0.293280						76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
90 CLINIC	0.365731						90
91 EMERGENCY	0.437940						91
92 OBSERVATION BEDS	0.823764						92
OTHER REIMBURSABLE COST CENTERS							
95 AMBULANCE SERVICES	0.813707						95
200 SUBTOTAL (SEE INSTRUCTIONS)							200
201 LESS PBP CLINIC LAB SERVICES							201
202 NET CHARGES (LINE 200 - LINE 201)							202

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D
 PART II

CHECK APPLICABLE BOXES	[] TITLE V [XX] TITLE XVIII-PT A [] TITLE XIX	[] HOSPITAL [] IPF [XX] IRF (16-T117)	[] SUB (OTHER)	[XX] PPS [] TEFRA	CAP-REL COST (FROM WKST B, PT. II, COL. 26) 1	TOTAL CHARGES (FROM WKST C, PT. I, COL. 8) 2	RATIO OF COST TO CHARGES (COL.1 ÷ COL.2) 3	INPATIENT PROGRAM CHARGES 4	CAPITAL (COL.3 x COL.4) 5	
ANCILLARY SERVICE COST CENTERS										
50					713,752	31,484,951	0.022670	26,759	607	50
51					154,105	5,680,257	0.027130	1,260	34	51
52					62,194	2,641,571	0.023544			52
53					105,399	9,376,322	0.011241	5,011	56	53
54					488,758	6,339,890	0.077093	28,387	2,188	54
54.01					32,713	1,124,317	0.029096			54.01
54.02					21,072	2,224,983	0.009471	17,584	167	54.02
55					756,750	17,023,578	0.044453	11,808	525	55
57					363,450	6,419,865	0.056613	21,064	1,192	57
58					229,060	4,885,068	0.046890	23,592	1,106	58
60					69,303	10,645,250	0.006510	158,117	1,029	60
62.30										62.30
63					5,652	809,091	0.006986	11,636	81	63
64					28,733	1,716,082	0.016743			64
65					48,974	1,999,303	0.024496	68,801	1,685	65
65.01					11,750	1,010,469	0.011628	24,652	287	65.01
66					126,027	6,262,388	0.020124	604,686	12,169	66
67					46,843	1,960,093	0.023898	609,069	14,556	67
68					4,978	492,294	0.010112	110,972	1,122	68
69					5,307	646,970	0.008203	4,800	39	69
69.01					14,261	2,089,861	0.006824	15,862	108	69.01
70					22,230	826,330	0.026902	7,368	198	70
71					67,922	10,485,716	0.006478	135,922	881	71
72					26,790	2,046,981	0.013088	3,043	40	72
73					65,713	14,537,337	0.004520	315,271	1,425	73
74					16,803	309,564	0.054280	42,063	2,283	74
76.97					29,663	366,645	0.080904			76.97
76.98					17,302	1,002,041	0.017267			76.98
76.99										76.99
OUTPATIENT SERVICE COST CENTERS										
90					123,467	5,457,908	0.022622	10,084	228	90
91					204,307	8,497,960	0.024042	762	18	91
92					65,682	883,518	0.074341			92
OTHER REIMBURSABLE COST CENTERS										
95										95
200					3,928,960	159,246,603	159,246,603	2,258,573	42,024	200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK	[]	TITLE V	[]	HOSPITAL	[]	SUB (OTHER)	[]	ICF/MR	[XX]	PPS
APPLICABLE	[XX]	TITLE XVIII-PT A	[]	IPF	[]	SNF			[]	TEFRA
BOXES	[]	TITLE XIX	[XX]	IRF (16-T117)	[]	NF				

COST CENTER DESCRIPTION	NON	NURSING	ALLIED	ALL OTHER	TOTAL	TOTAL O/P
	PHYSICIAN						SCHOOL	HEALTH	MEDICAL	COST	COST
	ANESTHETIST			EDUCATION	(SUM OF	(SUM OF
	COST			COST	COLS.1-4)	COLS.2-4)
	1	2	3	4	5	6
ANCILLARY SERVICE COST CENTERS						
50						50
51						51
52						52
53						53
54						54
54.01						54.01
54.02						54.02
55						55
57						57
58						58
60						60
62.30						62.30
63						63
64						64
65						65
65.01						65.01
66						66
67						67
68						68
69						69
69.01						69.01
70						70
71						71
72						72
73						73
74						74
76.97						76.97
76.98						76.98
76.99						76.99
OUTPATIENT SERVICE COST CENTERS						
90						90
91						91
92						92
OTHER REIMBURSABLE COST CENTERS						
95						95
200						200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK	[] TITLE V	[] HOSPITAL	[] SUB (OTHER)	[] ICF/MR	[XX] PPS		
APPLICABLE	[XX] TITLE XVIII-PT A	[] IPF	[] SNF		[] TEFRA		
BOXES	[] TITLE XIX	[XX] IRF (16-T117)	[] NF				
COST CENTER DESCRIPTION	TOTAL CHARGES	RATIO OF COST TO CHARGES	O/P RATIO OF COST TO CHARGES	INPAT PGM	INPAT PGM PASS-THRU COSTS	O/P PGM	O/P PGM PASS-THRU COSTS
	(FROM WKST C, PT. I, COL. 8)	(COL. 5 + COL. 7)	(COL. 6 + COL. 7)	PGM CHARGES	(COL. 8 x COL. 10)	CHARGES	(COL. 9 x COL. 12)
	7	8	9	10	11	12	13
ANCILLARY SERVICE COST CENTERS							
50 OPERATING ROOM	31,484,951			26,759			50
51 RECOVERY ROOM	5,680,257			1,260			51
52 DELIVERY ROOM & LABOR ROOM	2,641,571						52
53 ANESTHESIOLOGY	9,376,322			5,011			53
54 RADIOLOGY-DIAGNOSTIC	6,339,890			28,387			54
54.01 NUCLEAR MEDICINE	1,124,317						54.01
54.02 ULTRASOUND	2,224,983			17,584			54.02
55 RADIOLOGY-THERAPEUTIC	17,023,578			11,808			55
57 COMPUTED TOMOGRAPHY (CT) SCA	6,419,865			21,064			57
58 MAGNETIC RESONANCE IMAGING (	4,885,068			23,592			58
60 LABORATORY	10,645,250			158,117			60
62.30 BLOOD CLOTTING FOR HEMOPHILI							62.30
63 BLOOD STORING, PROCESSING &	809,091			11,636			63
64 INTRAVENOUS THERAPY	1,716,082						64
65 RESPIRATORY THERAPY	1,999,303			68,801			65
65.01 PULMONARY FUNCTION	1,010,469			24,652			65.01
66 PHYSICAL THERAPY	6,262,388			604,686			66
67 OCCUPATIONAL THERAPY	1,960,093			609,069			67
68 SPEECH PATHOLOGY	492,294			110,972			68
69 ELECTROCARDIOLOGY	646,970			4,800			69
69.01 CARDIOLOGY	2,089,861			15,862			69.01
70 ELECTROENCEPHALOGRAPHY	826,330			7,368			70
71 MEDICAL SUPPLIES CHRGD TO P	10,485,716			135,922			71
72 IMPL. DEV. CHARGED TO PATIEN	2,046,981			3,043			72
73 DRUGS CHARGED TO PATIENTS	14,537,337			315,271			73
74 RENAL DIALYSIS	309,564			42,063			74
76.97 CARDIAC REHABILITATION	366,645						76.97
76.98 HYPERBARIC OXYGEN THERAPY	1,002,041						76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
90 CLINIC	5,457,908			10,084			90
91 EMERGENCY	8,497,960			762		102	91
92 OBSERVATION BEDS	883,518						92
OTHER REIMBURSABLE COST CENTERS							
95 AMBULANCE SERVICES							95
200 TOTAL (SUM OF LINES 50-199)	159,246,603			2,258,573		102	200

APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICES COSTS

WORKSHEET D
 PART V

CHECK [] TITLE V - O/P [] HOSPITAL [] SUB (OTHER) [] S/B-SNF
 APPLICABLE [XX] TITLE XVIII-PT B [] IPF [] SNF [] S/B-NF
 BOXES [] TITLE XIX - O/P [XX] IRF (16-T117) [] NF [] ICF/MR

COST CENTER DESCRIPTION	PROGRAM CHARGES				PROGRAM COSTS		
	COST TO	PPS	COST REIMB. SERVICES	COST REIMB. SVCS NOT SUBJECT TO	PPS	COST SERVICES SUBJECT TO	COST SVCS NOT SUBJECT TO
	CHARGE RATIO FROM WKST C, PT I, COL. 9	REIMBURSED SERVICES	SUBJECT TO DED & COINS	SUBJECT TO DED & COINS	SERVICES	SUBJECT TO DED & COINS	SUBJECT TO DED & COINS
	1	2	3	4	5	6	7
ANCILLARY SERVICE COST CENTERS							
50 OPERATING ROOM	0.244187						50
51 RECOVERY ROOM	0.416441						51
52 DELIVERY ROOM & LABOR ROOM	0.464565						52
53 ANESTHESIOLOGY	0.056943						53
54 RADIOLOGY-DIAGNOSTIC	0.428847						54
54.01 NUCLEAR MEDICINE	0.354188						54.01
54.02 ULTRASOUND	0.198321						54.02
55 RADIOLOGY-THERAPEUTIC	0.201042						55
57 COMPUTED TOMOGRAPHY (CT) SCAN	0.167388						57
58 MAGNETIC RESONANCE IMAGING (MRI)	0.174473						58
60 LABORATORY	0.315913						60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS							62.30
63 BLOOD STORING, PROCESSING & TRA	0.445667						63
64 INTRAVENOUS THERAPY	0.275356						64
65 RESPIRATORY THERAPY	0.363884						65
65.01 PULMONARY FUNCTION	0.194969						65.01
66 PHYSICAL THERAPY	0.560811						66
67 OCCUPATIONAL THERAPY	0.477850						67
68 SPEECH PATHOLOGY	0.689127						68
69 ELECTROCARDIOLOGY	0.129422						69
69.01 CARDIOLOGY	0.209855						69.01
70 ELECTROENCEPHALOGRAPHY	0.339581						70
71 MEDICAL SUPPLIES CHRGED TO PATI	0.322694						71
72 IMPL. DEV. CHARGED TO PATIENT	2.193805						72
73 DRUGS CHARGED TO PATIENTS	0.330541				86		28 73
74 RENAL DIALYSIS	1.229374						74
76.97 CARDIAC REHABILITATION	0.892359						76.97
76.98 HYPERBARIC OXYGEN THERAPY	0.293280						76.98
76.99 LITHOTRIPSY							76.99
OUTPATIENT SERVICE COST CENTERS							
90 CLINIC	0.365731						90
91 EMERGENCY	0.437940	102			45		91
92 OBSERVATION BEDS	0.823764						92
OTHER REIMBURSABLE COST CENTERS							
95 AMBULANCE SERVICES	0.813707						95
200 SUBTOTAL (SEE INSTRUCTIONS)		102			86	45	28 200
201 LESS PBP CLINIC LAB SERVICES							201
202 NET CHARGES (LINE 200 - LINE 201)		102			86	45	28 202

COMPUTATION OF INPATIENT OPERATING COST

CHECK [] TITLE V-INPT [XX] HOSPITAL (16-0117) [] 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)	13,924	1
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING-BED AND NEWBORN DAYS)	13,924	2
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)		3
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	13,924	4
5	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		5
6	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		6
7	TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		7
8	TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		8
9	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	8,469	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)	10,760,861	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	10,760,861	27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
28	GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)	11,759,972	28
29	PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)		29
30	SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	11,759,972	30
31	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO (LINE 27 ÷ LINE 28)	0.915041	31
32	AVERAGE PRIVATE ROOM PER DIEM CHARGE (LINE 29 ÷ LINE 3)		32
33	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE (LINE 30 ÷ LINE 4)	844.58	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)	10,760,861	37

WORKSHEET D-1
 PART II

COMPUTATION OF INPATIENT OPERATING COST

CHECK [] TITLE V-INPT [XX] HOSPITAL (16-0117) [] 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) 772.83 38
 39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST (LINE 9 x LINE 38) 6,545,097 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) 6,545,097 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	2,180,915	1,928	1,131.18	1,106	1,251,085	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)					9,865,399	48
49 TOTAL PROGRAM INPATIENT COSTS (SEE INSTRUCTIONS)					17,661,581	49

PASS-THROUGH COST ADJUSTMENTS
 50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES (FROM WKST D, SUM OF PARTS I AND III) 653,827 50
 51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES (FROM WKST D, SUM OF PARTS II AND IV) 515,894 51
 52 TOTAL PROGRAM EXCLUDABLE COST 1,169,721 52
 53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS (LINE 49 MINUS LINE 52) 16,491,860 53

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

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

PART IV - COMPUTATION OF OBSERVATION BED PASS-THROUGH COST

87 TOTAL OBSERVATION BED DAYS (SEE INSTRUCTIONS) 936 87
 88 ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM (LINE 27 ÷ LINE 2) 772.83 88
 89 OBSERVATION BED COST (LINE 87 x LINE 88) (SEE INSTRUCTIONS) 723,369 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	973,884	10,760,861	0.090502	723,369	65,466	90
91 NURSING SCHOOL COST						91
92 ALLIED HEALTH COST						92
93 ALL OTHER MEDICAL EDUCATION						93

COMPUTATION OF INPATIENT OPERATING COST

CHECK [] TITLE V-INPT [] HOSPITAL [] SUB (OTHER) [] ICF/MR [XX] PPS
 APPLICABLE [XX] TITLE XVIII-PT A [XX] IPF (16-S117) [] 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)	1,979	1
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING-BED AND NEWBORN DAYS)	1,979	2
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)		3
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	1,979	4
5	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		5
6	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		6
7	TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		7
8	TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		8
9	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	1,835	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)	1,809,165	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	1,809,165	27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
28	GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)	3,016,649	28
29	PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)		29
30	SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	3,016,649	30
31	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO (LINE 27 ÷ LINE 28)	0.599727	31
32	AVERAGE PRIVATE ROOM PER DIEM CHARGE (LINE 29 ÷ LINE 3)		32
33	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE (LINE 30 ÷ LINE 4)	1,524.33	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)	1,809,165	37

COMPUTATION OF INPATIENT OPERATING COST

CHECK [] TITLE V-INPT [] HOSPITAL [] SUB (OTHER) [XX] PPS
 APPLICABLE [XX] TITLE XVIII-PT A [XX] IPF (16-S117) [] 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) 914.18 38
 39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST (LINE 9 x LINE 38) 1,677,520 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) 1,677,520 41
 48 PROGRAM INPATIENT ANCILLARY SERVICE COST (WKST D-3, COL. 3, LINE 200) 252,310 48
 49 TOTAL PROGRAM INPATIENT COSTS (SEE INSTRUCTIONS) 1,929,830 49

PASS-THROUGH COST ADJUSTMENTS
 50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES (FROM WKST D, SUM OF PARTS I AND III) 81,254 50
 51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES (FROM WKST D, SUM OF PARTS II AND IV) 9,801 51
 52 TOTAL PROGRAM EXCLUDABLE COST 91,055 52
 53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS (LINE 49 MINUS LINE 52) 1,838,775 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 87
 88 ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM (LINE 27 ÷ LINE 2) 914.18 88
 89 OBSERVATION BED COST (LINE 87 x LINE 88) (SEE INSTRUCTIONS) 914 89

	COST	ROUTINE COST (FROM LINE 27)	COL. 1 ÷ COL. 2	TOTAL OBS. BED COST (FROM LINE 89)	OBS. BED PASS-THRU COST (COL. 3 x COL. 4) (SEE INSTR.)
	1	2	3	4	5
COMPUTATION OF OBSERVATION BED PASS-THROUGH COST					
90 CAPITAL-RELATED COST	87,637	1,809,165	0.048441	914	44 90
91 NURSING SCHOOL COST					91
92 ALLIED HEALTH COST					92
93 ALL OTHER MEDICAL EDUCATION					93

COMPUTATION OF INPATIENT OPERATING COST

CHECK [] TITLE V-INPT [] HOSPITAL [] SUB (OTHER) [] ICF/MR [XX] PPS
 APPLICABLE [XX] TITLE XVIII-PT A [] IPF [] SNF [] TEFRA
 BOXES [] TITLE XIX-INPT [XX] IRF (16-T117) [] NF [] OTHER

PART I - ALL PROVIDER COMPONENTS

INPATIENT DAYS			
1	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS, EXCLUDING NEWBORN)	2,434	1
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING-BED AND NEWBORN DAYS)	2,434	2
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)		3
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	2,434	4
5	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		5
6	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		6
7	TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		7
8	TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		8
9	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	1,991	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)	2,146,050	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	2,146,050	27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
28	GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)	3,300,507	28
29	PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)		29
30	SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	3,300,507	30
31	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO (LINE 27 ÷ LINE 28)	0.650218	31
32	AVERAGE PRIVATE ROOM PER DIEM CHARGE (LINE 29 ÷ LINE 3)		32
33	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE (LINE 30 ÷ LINE 4)	1,356.00	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)	2,146,050	37

WORKSHEET D-1
 PART II

COMPUTATION OF INPATIENT OPERATING COST

CHECK [] TITLE V-INPT [] HOSPITAL [] SUB (OTHER) [XX] PPS
 APPLICABLE [XX] TITLE XVIII-PT A [] IPF [] TEFRA
 BOXES [] TITLE XIX-INPT [XX] IRF (16-T117) [] 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) 881.70 38
 39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST (LINE 9 x LINE 38) 1,755,465 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) 1,755,465 41
 48 PROGRAM INPATIENT ANCILLARY SERVICE COST (WKST D-3, COL. 3, LINE 200) 1,041,587 48
 49 TOTAL PROGRAM INPATIENT COSTS (SEE INSTRUCTIONS) 2,797,052 49

PASS-THROUGH COST ADJUSTMENTS
 50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES (FROM WKST D, SUM OF PARTS I AND III) 85,474 50
 51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES (FROM WKST D, SUM OF PARTS II AND IV) 42,024 51
 52 TOTAL PROGRAM EXCLUDABLE COST 127,498 52
 53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS (LINE 49 MINUS LINE 52) 2,669,554 53

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

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

PART IV - COMPUTATION OF OBSERVATION BED PASS-THROUGH COST

87 TOTAL OBSERVATION BED DAYS (SEE INSTRUCTIONS) 4 87
 88 ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM (LINE 27 ÷ LINE 2) 881.70 88
 89 OBSERVATION BED COST (LINE 87 x LINE 88) (SEE INSTRUCTIONS) 3,527 89

	COST	ROUTINE COST (FROM LINE 27)	COL. 1 ÷ COL. 2	TOTAL OBS. BED COST (FROM LINE 89)	OBS. BED PASS-THRU COST (COL. 3 x COL. 4) (SEE INSTR.)
COMPUTATION OF OBSERVATION BED PASS-THROUGH COST	1	2	3	4	5
90 CAPITAL-RELATED COST	104,487	2,146,050	0.048688	3,527	172 90
91 NURSING SCHOOL COST					91
92 ALLIED HEALTH COST					92
93 ALL OTHER MEDICAL EDUCATION					93

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-3

CHECK [] TITLE V [XX] HOSPITAL (16-0117) [] SUB (OTHER) [] S/B SNF [XX] PPS
 APPLICABLE [XX] TITLE XVIII-PT A [] IPF [] SNF [] S/B NF [] TEFRA
 BOXES [] TITLE XIX [] IRF [] NF [] ICF/MR [] OTHER

COST CENTER DESCRIPTION	RATIO OF COST	INPATIENT	INPATIENT	
	TO CHARGES	PROGRAM CHARGES	PROGRAM COSTS	
	1	2	(COL.1 x COL.2)	3
INPATIENT ROUTINE SERVICE COST CENTERS				
30 ADULTS & PEDIATRICS		7,236,574		30
31 INTENSIVE CARE UNIT		1,785,384		31
40 SUBPROVIDER - IPF				40
41 SUBPROVIDER - IRF				41
ANCILLARY SERVICE COST CENTERS				
50 OPERATING ROOM	0.244187	5,069,836	1,237,988	50
51 RECOVERY ROOM	0.416441	792,155	329,886	51
52 DELIVERY ROOM & LABOR ROOM	0.464565	23,458	10,898	52
53 ANESTHESIOLOGY	0.056943	1,126,618	64,153	53
54 RADIOLOGY-DIAGNOSTIC	0.428847	829,236	355,615	54
54.01 NUCLEAR MEDICINE	0.354188	104,698	37,083	54.01
54.02 ULTRASOUND	0.198321	301,116	59,718	54.02
55 RADIOLOGY-THERAPEUTIC	0.201042	31,313	6,295	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	0.167388	1,220,201	204,247	57
58 MAGNETIC RESONANCE IMAGING (MRI)	0.174473	380,084	66,314	58
60 LABORATORY	0.315913	3,734,421	1,179,752	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63 BLOOD STORING, PROCESSING & TRA	0.445667	419,527	186,969	63
64 INTRAVENOUS THERAPY	0.275356	22,012	6,061	64
65 RESPIRATORY THERAPY	0.363884	1,214,021	441,763	65
65.01 PULMONARY FUNCTION	0.194969	438,035	85,403	65.01
66 PHYSICAL THERAPY	0.560811	946,973	531,073	66
67 OCCUPATIONAL THERAPY	0.477850	287,349	137,310	67
68 SPEECH PATHOLOGY	0.689127	115,357	79,496	68
69 ELECTROCARDIOLOGY	0.129422	188,825	24,438	69
69.01 CARDIOLOGY	0.209855	1,058,730	222,180	69.01
70 ELECTROENCEPHALOGRAPHY	0.339581	45,588	15,481	70
71 MEDICAL SUPPLIES CHRGED TO PATI	0.322694	4,915,257	1,586,124	71
72 IMPL. DEV. CHARGED TO PATIENT	2.193805	165,435	362,932	72
73 DRUGS CHARGED TO PATIENTS	0.330541	5,115,868	1,691,004	73
74 RENAL DIALYSIS	1.229374	201,238	247,397	74
76.97 CARDIAC REHABILITATION	0.892359			76.97
76.98 HYPERBARIC OXYGEN THERAPY	0.293280			76.98
76.99 LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS				
90 CLINIC	0.366990	324,727	119,172	90
91 EMERGENCY	0.450174	1,135,841	511,326	91
92 OBSERVATION BEDS	0.823764	79,296	65,321	92
OTHER REIMBURSABLE COST CENTERS				
95 AMBULANCE SERVICES				95
200 TOTAL (SUM OF LINES 50-94 AND 96-98)		30,287,215	9,865,399	200
201 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				201
202 NET CHARGES (LINE 200 MINUS LINE 201)		30,287,215		202

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-3

CHECK [] TITLE V [] HOSPITAL [] SUB (OTHER) [] S/B SNF [XX] PPS
 APPLICABLE [XX] TITLE XVIII-PT A [XX] IPF (16-S117) [] 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				30
31 INTENSIVE CARE UNIT				31
40 SUBPROVIDER - IPF		2,791,126		40
41 SUBPROVIDER - IRF				41
ANCILLARY SERVICE COST CENTERS				
50 OPERATING ROOM	0.244187			50
51 RECOVERY ROOM	0.416441			51
52 DELIVERY ROOM & LABOR ROOM	0.464565			52
53 ANESTHESIOLOGY	0.056943			53
54 RADIOLOGY-DIAGNOSTIC	0.428847	12,738	5,463	54
54.01 NUCLEAR MEDICINE	0.354188	2,406	852	54.01
54.02 ULTRASOUND	0.198321	7,963	1,579	54.02
55 RADIOLOGY-THERAPEUTIC	0.201042	1,144	230	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	0.167388	33,897	5,674	57
58 MAGNETIC RESONANCE IMAGING (MRI)	0.174473	12,674	2,211	58
60 LABORATORY	0.315913	172,931	54,631	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63 BLOOD STORING, PROCESSING & TRA	0.445667	1,425	635	63
64 INTRAVENOUS THERAPY	0.275356	367	101	64
65 RESPIRATORY THERAPY	0.363884	15,602	5,677	65
65.01 PULMONARY FUNCTION	0.194969	5,050	985	65.01
66 PHYSICAL THERAPY	0.560811	69,430	38,937	66
67 OCCUPATIONAL THERAPY	0.477850	34,429	16,452	67
68 SPEECH PATHOLOGY	0.689127	16,662	11,482	68
69 ELECTROCARDIOLOGY	0.129422	3,090	400	69
69.01 CARDIOLOGY	0.209855	10,985	2,305	69.01
70 ELECTROENCEPHALOGRAPHY	0.339581	652	221	70
71 MEDICAL SUPPLIES CHRGED TO PATI	0.322694	38,686	12,484	71
72 IMPL. DEV. CHARGED TO PATIENT	2.193805			72
73 DRUGS CHARGED TO PATIENTS	0.330541	234,340	77,459	73
74 RENAL DIALYSIS	1.229374	6,400	7,868	74
76.97 CARDIAC REHABILITATION	0.892359			76.97
76.98 HYPERBARIC OXYGEN THERAPY	0.293280			76.98
76.99 LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS				
90 CLINIC	0.366990	2,710	995	90
91 EMERGENCY	0.450174	12,592	5,669	91
92 OBSERVATION BEDS	0.823764			92
OTHER REIMBURSABLE COST CENTERS				
95 AMBULANCE SERVICES				95
200 TOTAL (SUM OF LINES 50-94 AND 96-98)		696,173	252,310	200
201 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				201
202 NET CHARGES (LINE 200 MINUS LINE 201)		696,173		202

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-3

CHECK [] TITLE V [] HOSPITAL [] SUB (OTHER) [] S/B SNF [XX] PPS
 APPLICABLE [XX] TITLE XVIII-PT A [] IPF [] SNF [] S/B NF [] TEFRA
 BOXES [] TITLE XIX [XX] IRF (16-T117) [] 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				30
31 INTENSIVE CARE UNIT				31
40 SUBPROVIDER - IPF				40
41 SUBPROVIDER - IRF		2,700,313		41
ANCILLARY SERVICE COST CENTERS				
50 OPERATING ROOM	0.244187	26,759	6,534	50
51 RECOVERY ROOM	0.416441	1,260	525	51
52 DELIVERY ROOM & LABOR ROOM	0.464565			52
53 ANESTHESIOLOGY	0.056943	5,011	285	53
54 RADIOLOGY-DIAGNOSTIC	0.428847	28,387	12,174	54
54.01 NUCLEAR MEDICINE	0.354188			54.01
54.02 ULTRASOUND	0.198321	17,584	3,487	54.02
55 RADIOLOGY-THERAPEUTIC	0.201042	11,808	2,374	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	0.167388	21,064	3,526	57
58 MAGNETIC RESONANCE IMAGING (MRI)	0.174473	23,592	4,116	58
60 LABORATORY	0.315913	158,117	49,951	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS				62.30
63 BLOOD STORING, PROCESSING & TRA	0.445667	11,636	5,186	63
64 INTRAVENOUS THERAPY	0.275356			64
65 RESPIRATORY THERAPY	0.363884	68,801	25,036	65
65.01 PULMONARY FUNCTION	0.194969	24,652	4,806	65.01
66 PHYSICAL THERAPY	0.560811	604,686	339,115	66
67 OCCUPATIONAL THERAPY	0.477850	609,069	291,044	67
68 SPEECH PATHOLOGY	0.689127	110,972	76,474	68
69 ELECTROCARDIOLOGY	0.129422	4,800	621	69
69.01 CARDIOLOGY	0.209855	15,862	3,329	69.01
70 ELECTROENCEPHALOGRAPHY	0.339581	7,368	2,502	70
71 MEDICAL SUPPLIES CHRGED TO PATI	0.322694	135,922	43,861	71
72 IMPL. DEV. CHARGED TO PATIENT	2.193805	3,043	6,676	72
73 DRUGS CHARGED TO PATIENTS	0.330541	315,271	104,210	73
74 RENAL DIALYSIS	1.229374	42,063	51,711	74
76.97 CARDIAC REHABILITATION	0.892359			76.97
76.98 HYPERBARIC OXYGEN THERAPY	0.293280			76.98
76.99 LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS				
90 CLINIC	0.366990	10,084	3,701	90
91 EMERGENCY	0.450174	762	343	91
92 OBSERVATION BEDS	0.823764			92
OTHER REIMBURSABLE COST CENTERS				
95 AMBULANCE SERVICES				95
200 TOTAL (SUM OF LINES 50-94 AND 96-98)		2,258,573	1,041,587	200
201 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				201
202 NET CHARGES (LINE 200 MINUS LINE 201)		2,258,573		202

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
PART A

CHECK [XX] HOSPITAL (16-0117)
APPLICABLE BOX: [] SUB (OTHER)

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

1	DRG AMOUNTS OTHER THAN OUTLIER PAYMENTS	13,296,677	1
2	OUTLIER PAYMENTS FOR DISCHARGES (SEE INSTRUCTIONS)	120,218	2
3	MANAGED CARE SIMULATED PAYMENTS		3
4	BED DAYS AVAILABLE DIVIDED BY NUMBER OF DAYS IN THE COST REPORTING PERIOD (SEE INSTRUCTIONS)	95.44	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)	0.0438	30
31	PERCENTAGE OF MEDICAID PATIENT DAYS TO TOTAL DAYS REPORTED ON WORKSHEET S-2, PART I, LINE 24 (SEE INSTRUCTIONS)	0.1294	31
32	SUM OF LINES 30 AND 31	0.1732	32
33	ALLOWABLE DISPROPORTIONATE SHARE PERCENTAGE (SEE INSTRUCTIONS)	0.0401	33
34	DISPROPORTIONATE SHARE ADJUSTMENT (SEE INSTRUCTIONS)	533,197	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)	13,950,092	47
48	HOSPITAL SPECIFIC PAYMENTS (TO BE COMPLETED BY SCH AND MDH, SMALL RURAL HOSPITALS ONLY (SEE INSTRUCTIONS)		48
49	TOTAL PAYMENT FOR INPATIENT OPERATING COSTS SCH AND MDH ONLY (SEE INSTRUCTIONS)	13,950,092	49
50	PAYMENT FOR INPATIENT PROGRAM CAPITAL (FROM WKST L, PARTS I, II, AS APPLICABLE)	1,070,961	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 (16-0117)
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)	15,021,053	59
60	PRIMARY PAYER PAYMENTS	6,588	60
61	TOTAL AMOUNT PAYABLE FOR PROGRAM BENEFICIARIES (LINE 59 MINUS LINE 60)	15,014,465	61
62	DEDUCTIBLES BILLED TO PROGRAM BENEFICIARIES	1,808,097	62
63	COINSURANCE BILLED TO PROGRAM BENEFICIARIES	9,905	63
64	ALLOWABLE BAD DEBTS (SEE INSTRUCTIONS)	36,785	64
65	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	25,750	65
66	ALLOWABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)	4,506	66
67	SUBTOTAL (LINE 61 PLUS LINE 65 MINUS LINES 62 AND 63)	13,222,213	67
68	CREDITS RECEIVED FROM MANUFACTURERS FOR REPLACED DEVICES APPLICABLE TO MS-DRG (SEE INSTRUCTIONS)		68
69	OUTLIER PAYMENTS RECONCILIATION		69
70	OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)		70
71	AMOUNT DUE PROVIDER (LINE 67 MINUS LINE 68 PLUS/MINUS LINES 69 AND 70)	13,222,213	71
72	INTERIM PAYMENTS	13,156,162	72
73	TENTATIVE SETTLEMENT (FOR CONTRACTOR USE ONLY)		73
74	BALANCE DUE PROVIDER/PROGRAM (LINE 71 MINUS THE SUM OF LINES 72 AND 73)	66,051	74
75	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-II, SECTION 115.2		75
TO BE COMPLETED BY CONTRACTOR			
90	OPERATING OUTLIER AMOUNT FROM WORKSHEET E, PART A, LINE 2		90
91	CAPITAL OUTLIER FROM WORKSHEET L, PART I, LINE 2		91
92	OPERATING OUTLIER RECONCILIATION ADJUSTMENT AMOUNT (SEE INSTRUCTIONS)		92
93	CAPITAL OUTLIER RECONCILIATION ADJUSTMENT AMOUNT (SEE INSTRUCTIONS)		93
94	THE RATE USED TO CALCULATE THE TIME VALUE OF MONEY (SEE INSTRUCTIONS)		94
95	TIME VALUE OF MONEY FOR OPERATING EXPENSES (SEE INSTRUCTIONS)		95
96	TIME VALUE OF MONEY FOR CAPITAL RELATED EXPENSES (SEE INSTRUCTIONS)		96

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
PART B

CHECK APPLICABLE BOX: HOSPITAL (16-0117) IPF IRF
 SUB (OTHER) SNF

PART B - MEDICAL AND OTHER HEALTH SERVICES

1	MEDICAL AND OTHER SERVICES (SEE INSTRUCTIONS)	458	1
2	MEDICAL AND OTHER SERVICES REIMBURSED UNDER OPPTS (SEE INSTRUCTIONS)	11,464,366	2
3	PPS PAYMENTS	9,730,520	3
4	OUTLIER PAYMENT (SEE INSTRUCTIONS)	28,491	4
5	ENTER THE HOSPITAL SPECIFIC PAYMENT TO COST RATIO (SEE INSTRUCTIONS)		5
6	LINE 2 TIMES LINE 5		6
7	SUM OF LINE 3 PLUS LINE 4 DIVIDED BY LINE 6		7
8	TRANSITIONAL CORRIDOR PAYMENT (SEE INSTRUCTIONS)		8
9	ANCILLARY SERVICE OTHER PASS THROUGH COSTS FROM WKST D, PART IV, COL. 13, LINE 200		9
10	ORGAN ACQUISITION		10
11	TOTAL COST (SUM OF LINES 1 AND 10) (SEE INSTRUCTIONS)	458	11
	COMPUTATION OF LESSER OF COST OR CHARGES		
	REASONABLE CHARGES		
12	ANCILLARY SERVICE CHARGES	1,372	12
13	ORGAN ACQUISITION CHARGES (FROM WKST D-4, PART III, LINE 69, COL. 4)		13
14	TOTAL REASONABLE CHARGES (SUM OF LINES 12 AND 13)	1,372	14
	CUSTOMARY CHARGES		
15	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS		15
16	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)		16
17	RATIO OF LINE 15 TO LINE 16 (NOT TO EXCEED 1.000000)	1.000000	17
18	TOTAL CUSTOMARY CHARGES (SEE INSTRUCTIONS)	1,372	18
19	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST (COMPLETE ONLY IF LINE 18 EXCEEDS LINE 11 (SEE INSTRUCTIONS))	914	19
20	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES (COMPLETE ONLY IF LINE 11 EXCEEDS LINE 18 (SEE INSTRUCTIONS))		20
21	LESSER OF COST OR CHARGES (LINE 11 MINUS LINE 20) (FOR CAH, SEE INSTRUCTIONS)	458	21
22	INTERNS AND RESIDENTS (SEE INSTRUCTIONS)		22
23	COST OF TEACHING PHYSICIANS (SEE INSTR., 42 CFR 415.160 AND CMS PUB. 15-1 §2148)		23
24	TOTAL PROSPECTIVE PAYMENT (SUM OF LINES 3, 4, 8 AND 9)	9,759,011	24
	COMPUTATION OF REIMBURSEMENT SETTLEMENT		
25	DEDUCTIBLES AND COINSURANCE (SEE INSTRUCTIONS)		25
26	DEDUCTIBLES AND COINSURANCE RELATING TO AMOUNT ON LINE 24 (SEE INSTRUCTIONS)	2,361,625	26
27	SUBTOTAL {(LINES 21 AND 24 - THE SUM OF LINES 25 AND 26) PLUS THE SUM OF LINES 22 AND 23} (SEE INSTRUCTIONS)	7,397,844	27
28	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS (FROM WKST E-4, LINE 50)		28
29	ESRD DIRECT MEDICAL EDUCATION COSTS (FROM WKST E-4, LINE 36)		29
30	SUBTOTAL (SUM OF LINES 27 THROUGH 29)	7,397,844	30
31	PRIMARY PAYER PAYMENTS	1,013	31
32	SUBTOTAL (LINE 30 MINUS LINE 31)	7,396,831	32
	ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)		
33	COMPOSITE RATE ESRD (FROM WKST I-5, LINE 11)		33
34	ALLOWABLE BAD DEBTS (SEE INSTRUCTIONS)	63,830	34
35	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	44,681	35
36	ALLOWABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)	45,293	36
37	SUBTOTAL (SUM OF LINES 32, 33 AND 34 OR 35) (LINE 35 HOSPITAL AND SUBPROVIDERS ONLY)	7,441,512	37
38	MSP-LCC RECONCILIATION AMOUNT FROM PS&R	-3	38
39	OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)		39
40	SUBTOTAL (LINE 37 PLUS OR MINUS LINES 39 MINUS 38)	7,441,515	40
41	INTERIM PAYMENTS	7,434,528	41
42	TENTATIVE SETTLEMENT (FOR CONTRACTOR USE ONLY)		42
43	BALANCE DUE PROVIDER/PROGRAM (LINE 40 MINUS THE SUM OF LINES 41 AND 42)	6,987	43
44	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-II, SECTION 115.2		44
	TO BE COMPLETED BY CONTRACTOR		
90	ORIGINAL OUTLIER AMOUNT (SEE INSTRUCTIONS)		90
91	OUTLIER RECONCILIATION ADJUSTMENT AMOUNT (SEE INSTRUCTIONS)		91
92	THE RATE USED TO CALCULATE THE TIME VALUE OF MONEY		92
93	TIME VALUE OF MONEY (SEE INSTRUCTIONS)		93
94	TOTAL (SUM OF LINES 91 AND 93)		94

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
PART B

CHECK APPLICABLE BOX: [] HOSPITAL [XX] IPF (16-S117) [] IRF
 [] SUB (OTHER) [] SNF

PART B - MEDICAL AND OTHER HEALTH SERVICES

1	MEDICAL AND OTHER SERVICES (SEE INSTRUCTIONS)		1
2	MEDICAL AND OTHER SERVICES REIMBURSED UNDER OPPTS (SEE INSTRUCTIONS)		2
3	PPS PAYMENTS		3
4	OUTLIER PAYMENT (SEE INSTRUCTIONS)		4
5	ENTER THE HOSPITAL SPECIFIC PAYMENT TO COST RATIO (SEE INSTRUCTIONS)		5
6	LINE 2 TIMES LINE 5		6
7	SUM OF LINE 3 PLUS LINE 4 DIVIDED BY LINE 6		7
8	TRANSITIONAL CORRIDOR PAYMENT (SEE INSTRUCTIONS)		8
9	ANCILLARY SERVICE OTHER PASS THROUGH COSTS FROM WKST D, PART IV, COL. 13, LINE 200		9
10	ORGAN ACQUISITION		10
11	TOTAL COST (SUM OF LINES 1 AND 10) (SEE INSTRUCTIONS)		11
	COMPUTATION OF LESSER OF COST OR CHARGES		
	REASONABLE CHARGES		
12	ANCILLARY SERVICE CHARGES		12
13	ORGAN ACQUISITION CHARGES (FROM WKST D-4, PART III, LINE 69, COL. 4)		13
14	TOTAL REASONABLE CHARGES (SUM OF LINES 12 AND 13)		14
	CUSTOMARY CHARGES		
15	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS		15
16	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)		16
17	RATIO OF LINE 15 TO LINE 16 (NOT TO EXCEED 1.000000)	1.000000	17
18	TOTAL CUSTOMARY CHARGES (SEE INSTRUCTIONS)		18
19	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST (COMPLETE ONLY IF LINE 18 EXCEEDS LINE 11 (SEE INSTRUCTIONS))		19
20	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES (COMPLETE ONLY IF LINE 11 EXCEEDS LINE 18 (SEE INSTRUCTIONS))		20
21	LESSER OF COST OR CHARGES (LINE 11 MINUS LINE 20) (FOR CAH, SEE INSTRUCTIONS)		21
22	INTERNS AND RESIDENTS (SEE INSTRUCTIONS)		22
23	COST OF TEACHING PHYSICIANS (SEE INSTR., 42 CFR 415.160 AND CMS PUB. 15-1 §2148)		23
24	TOTAL PROSPECTIVE PAYMENT (SUM OF LINES 3, 4, 8 AND 9)		24
	COMPUTATION OF REIMBURSEMENT SETTLEMENT		
25	DEDUCTIBLES AND COINSURANCE (SEE INSTRUCTIONS)		25
26	DEDUCTIBLES AND COINSURANCE RELATING TO AMOUNT ON LINE 24 (SEE INSTRUCTIONS)		26
27	SUBTOTAL {(LINES 21 AND 24 - THE SUM OF LINES 25 AND 26) PLUS THE SUM OF LINES 22 AND 23} (SEE INSTRUCTIONS)		27
28	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS (FROM WKST E-4, LINE 50)		28
29	ESRD DIRECT MEDICAL EDUCATION COSTS (FROM WKST E-4, LINE 36)		29
30	SUBTOTAL (SUM OF LINES 27 THROUGH 29)		30
31	PRIMARY PAYER PAYMENTS		31
32	SUBTOTAL (LINE 30 MINUS LINE 31)		32
	ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)		
33	COMPOSITE RATE ESRD (FROM WKST I-5, LINE 11)		33
34	ALLOWABLE BAD DEBTS (SEE INSTRUCTIONS)		34
35	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)		35
36	ALLOWABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)		36
37	SUBTOTAL (SUM OF LINES 32, 33 AND 34 OR 35) (LINE 35 HOSPITAL AND SUBPROVIDERS ONLY)		37
38	MSP-LCC RECONCILIATION AMOUNT FROM PS&R		38
39	OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)		39
40	SUBTOTAL (LINE 37 PLUS OR MINUS LINES 39 MINUS 38)		40
41	INTERIM PAYMENTS		41
42	TENTATIVE SETTLEMENT (FOR CONTRACTOR USE ONLY)		42
43	BALANCE DUE PROVIDER/PROGRAM (LINE 40 MINUS THE SUM OF LINES 41 AND 42)		43
44	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-II, SECTION 115.2		44
	TO BE COMPLETED BY CONTRACTOR		
90	ORIGINAL OUTLIER AMOUNT (SEE INSTRUCTIONS)		90
91	OUTLIER RECONCILIATION ADJUSTMENT AMOUNT (SEE INSTRUCTIONS)		91
92	THE RATE USED TO CALCULATE THE TIME VALUE OF MONEY		92
93	TIME VALUE OF MONEY (SEE INSTRUCTIONS)		93
94	TOTAL (SUM OF LINES 91 AND 93)		94

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
PART B

CHECK APPLICABLE BOX: HOSPITAL IPF IRF (16-T117)
 SUB (OTHER) SNF

PART B - MEDICAL AND OTHER HEALTH SERVICES

1	MEDICAL AND OTHER SERVICES (SEE INSTRUCTIONS)	28	1
2	MEDICAL AND OTHER SERVICES REIMBURSED UNDER OPPTS (SEE INSTRUCTIONS)	45	2
3	PPS PAYMENTS	48	3
4	OUTLIER PAYMENT (SEE INSTRUCTIONS)		4
5	ENTER THE HOSPITAL SPECIFIC PAYMENT TO COST RATIO (SEE INSTRUCTIONS)		5
6	LINE 2 TIMES LINE 5		6
7	SUM OF LINE 3 PLUS LINE 4 DIVIDED BY LINE 6		7
8	TRANSITIONAL CORRIDOR PAYMENT (SEE INSTRUCTIONS)		8
9	ANCILLARY SERVICE OTHER PASS THROUGH COSTS FROM WKST D, PART IV, COL. 13, LINE 200		9
10	ORGAN ACQUISITION		10
11	TOTAL COST (SUM OF LINES 1 AND 10) (SEE INSTRUCTIONS)	28	11
	COMPUTATION OF LESSER OF COST OR CHARGES		
	REASONABLE CHARGES		
12	ANCILLARY SERVICE CHARGES	86	12
13	ORGAN ACQUISITION CHARGES (FROM WKST D-4, PART III, LINE 69, COL. 4)		13
14	TOTAL REASONABLE CHARGES (SUM OF LINES 12 AND 13)	86	14
	CUSTOMARY CHARGES		
15	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS		15
16	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)		16
17	RATIO OF LINE 15 TO LINE 16 (NOT TO EXCEED 1.000000)	1.000000	17
18	TOTAL CUSTOMARY CHARGES (SEE INSTRUCTIONS)	86	18
19	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST (COMPLETE ONLY IF LINE 18 EXCEEDS LINE 11 (SEE INSTRUCTIONS))	58	19
20	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES (COMPLETE ONLY IF LINE 11 EXCEEDS LINE 18 (SEE INSTRUCTIONS))		20
21	LESSER OF COST OR CHARGES (LINE 11 MINUS LINE 20) (FOR CAH, SEE INSTRUCTIONS)	28	21
22	INTERNS AND RESIDENTS (SEE INSTRUCTIONS)		22
23	COST OF TEACHING PHYSICIANS (SEE INSTR., 42 CFR 415.160 AND CMS PUB. 15-1 §2148)		23
24	TOTAL PROSPECTIVE PAYMENT (SUM OF LINES 3, 4, 8 AND 9)	48	24
	COMPUTATION OF REIMBURSEMENT SETTLEMENT		
25	DEDUCTIBLES AND COINSURANCE (SEE INSTRUCTIONS)		25
26	DEDUCTIBLES AND COINSURANCE RELATING TO AMOUNT ON LINE 24 (SEE INSTRUCTIONS)		26
27	SUBTOTAL {(LINES 21 AND 24 - THE SUM OF LINES 25 AND 26) PLUS THE SUM OF LINES 22 AND 23} (SEE INSTRUCTIONS)	76	27
28	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS (FROM WKST E-4, LINE 50)		28
29	ESRD DIRECT MEDICAL EDUCATION COSTS (FROM WKST E-4, LINE 36)		29
30	SUBTOTAL (SUM OF LINES 27 THROUGH 29)	76	30
31	PRIMARY PAYER PAYMENTS		31
32	SUBTOTAL (LINE 30 MINUS LINE 31)	76	32
	ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)		
33	COMPOSITE RATE ESRD (FROM WKST I-5, LINE 11)		33
34	ALLOWABLE BAD DEBTS (SEE INSTRUCTIONS)		34
35	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)		35
36	ALLOWABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)		36
37	SUBTOTAL (SUM OF LINES 32, 33 AND 34 OR 35) (LINE 35 HOSPITAL AND SUBPROVIDERS ONLY)	76	37
38	MSP-LCC RECONCILIATION AMOUNT FROM PS&R		38
39	OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)		39
40	SUBTOTAL (LINE 37 PLUS OR MINUS LINES 39 MINUS 38)	76	40
41	INTERIM PAYMENTS	65	41
42	TENTATIVE SETTLEMENT (FOR CONTRACTOR USE ONLY)		42
43	BALANCE DUE PROVIDER/PROGRAM (LINE 40 MINUS THE SUM OF LINES 41 AND 42)	11	43
44	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-II, SECTION 115.2		44
	TO BE COMPLETED BY CONTRACTOR		
90	ORIGINAL OUTLIER AMOUNT (SEE INSTRUCTIONS)		90
91	OUTLIER RECONCILIATION ADJUSTMENT AMOUNT (SEE INSTRUCTIONS)		91
92	THE RATE USED TO CALCULATE THE TIME VALUE OF MONEY		92
93	TIME VALUE OF MONEY (SEE INSTRUCTIONS)		93
94	TOTAL (SUM OF LINES 91 AND 93)		94

PROVIDER CCN: 16-0117 THE FINLEY HOSPITAL
 PERIOD FROM 01/01/2011 TO 12/31/2011

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

VERSION: 2011.10
 05/29/2012 11:37

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

WORKSHEET E-1
 PART I

CHECK [XX] HOSPITAL (16-0117) [] SUB (OTHER)
 APPLICABLE [] IPF [] SNF
 BOX: [] IRF [] SWING BED SNF

INPATIENT
 PART A PART B

DESCRIPTION	MM/DD/YYYY	AMOUNT	MM/DD/YYYY	AMOUNT	
	1	2	3	4	
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		13,156,162		7,434,528	1
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS, EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE 'NONE' OR ENTER A ZERO.		NONE		NONE	2
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM ADJUSTMENT AMOUNT BASED ON SUBSEQUENT REVISION OF THE INTERIM RATE FOR THE COST REPORTING PERIOD. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	.01	NONE		NONE	3.01
	.02				3.02
	.03				3.03
	.04				3.04
	.05				3.05
	.06				3.06
	.07				3.07
	.08				3.08
	.09				3.09
	.50	NONE		NONE	3.50
	.51				3.51
	.52				3.52
	.53				3.53
	.54				3.54
	.55				3.55
	.56				3.56
	.57				3.57
	.58				3.58
	.59				3.59
	.99				3.99
SUBTOTAL (SUM OF LINES 3.01-3.49 MINUS SUM OF LINES 3.50-3.98)					
4 TOTAL INTERIM PAYMENTS (SUM OF LINES 1, 2 AND 3.99) (TRANSFER TO WKST E OR E-3, LINE AND COLUMN AS APPROPRIATE)		13,156,162		7,434,528	4

TO BE COMPLETED BY CONTRACTOR

5 LIST SEPARATELY EACH TENTATIVE SETTLEMENT PAYMENT AFTER DESK REVIEW. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	PROGRAM .01				5.01
	TO .02				5.02
	PROVIDER .03				5.03
	.04				5.04
	.05				5.05
	.06				5.06
	.07				5.07
	.08				5.08
	.09				5.09
	PROVIDER .50				5.50
	TO .51				5.51
	PROGRAM .52				5.52
	.53				5.53
	.54				5.54
	.55				5.55
	.56				5.56
	.57				5.57
	.58				5.58
	.59				5.59
	.99				5.99
SUBTOTAL (SUM OF LINES 5.01-5.49 MINUS SUM OF LINES 5.50-5.98)					
6 DETERMINE NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON THE COST REPORT	PROGRAM .01				6.01
	TO .02				6.02
	PROVIDER .01				6.01
	PROVIDER .02				6.02
	TO .01				6.01
	PROGRAM .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 [] HOSPITAL [] SUB (OTHER)
 APPLICABLE [XX] IPF (16-S117) [] SNF
 BOX: [] IRF [] SWING BED SNF

INPATIENT
 PART A PART B

DESCRIPTION	MM/DD/YYYY	AMOUNT	MM/DD/YYYY	AMOUNT
	1	2	3	4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		1,303,018		1
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS, EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE 'NONE' OR ENTER A ZERO.		NONE		2
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM ADJUSTMENT AMOUNT BASED ON SUBSEQUENT REVISION OF THE INTERIM RATE FOR THE COST REPORTING PERIOD. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	.01	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		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 TOTAL INTERIM PAYMENTS (SUM OF LINES 1, 2 AND 3.99) (TRANSFER TO WKST E OR E-3, LINE AND COLUMN AS APPROPRIATE)		1,303,018		4

TO BE COMPLETED BY CONTRACTOR

5 LIST SEPARATELY EACH TENTATIVE SETTLEMENT PAYMENT AFTER DESK REVIEW. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	PROGRAM .01			5.01
	TO .02			5.02
	PROVIDER .03			5.03
	.04			5.04
	.05			5.05
	.06			5.06
	.07			5.07
	.08			5.08
	.09			5.09
	PROVIDER .50			5.50
	TO .51			5.51
	PROGRAM .52			5.52
	.53			5.53
	.54			5.54
	.55			5.55
	.56			5.56
	.57			5.57
	.58			5.58
	.59			5.59
	.99			5.99
SUBTOTAL (SUM OF LINES 5.01-5.49 MINUS SUM OF LINES 5.50-5.98)				
6 DETERMINE NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON THE COST REPORT	PROGRAM .01			6.01
	TO .02			6.02
	PROVIDER .03			6.03
	PROVIDER .04			6.04
	TO .05			6.05
	PROGRAM .06			6.06
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 [] HOSPITAL [] SUB (OTHER)
 APPLICABLE [] IPF [] SNF
 BOX: [XX] IRF (16-T117) [] SWING BED SNF

INPATIENT
 PART A PART B

DESCRIPTION	MM/DD/YYYY	AMOUNT	MM/DD/YYYY	AMOUNT
	1	2	3	4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		2,485,760		65 1
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS, EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE 'NONE' OR ENTER A ZERO.		NONE		NONE 2
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM ADJUSTMENT AMOUNT BASED ON SUBSEQUENT REVISION OF THE INTERIM RATE FOR THE COST REPORTING PERIOD. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	.01	NONE		NONE 3.01
	.02			3.02
	.03			3.03
	.04			3.04
	.05			3.05
	.06			3.06
	.07			3.07
	.08			3.08
	.09			3.09
	.50	NONE		NONE 3.50
	.51			3.51
	.52			3.52
	.53			3.53
	.54			3.54
	.55			3.55
	.56			3.56
	.57			3.57
	.58			3.58
	.59			3.59
	.99			3.99
SUBTOTAL (SUM OF LINES 3.01-3.49 MINUS SUM OF LINES 3.50-3.98)				
4 TOTAL INTERIM PAYMENTS (SUM OF LINES 1, 2 AND 3.99) (TRANSFER TO WKST E OR E-3, LINE AND COLUMN AS APPROPRIATE)		2,485,760		65 4

TO BE COMPLETED BY CONTRACTOR

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

8 NAME OF CONTRACTOR: _____ CONTRACTOR NUMBER: _____ DATE: _____

PROVIDER CCN: 16-0117 THE FINLEY HOSPITAL
PERIOD FROM 01/01/2011 TO 12/31/2011

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

VERSION: 2011.10
05/29/2012 11:37

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR HIT

WORKSHEET E-1
PART II

CHECK [XX] HOSPITAL (16-0117) [] CAH
APPLICABLE BOX

HEALTH INFORMATION TECHNOLOGY DATA COLLECTION AND CALCULATION			
1	TOTAL HOSPITAL DISCHARGES AS DEFINED IN AARA §4102 FROM WKST S-3, PART I, COLUMN 15, LINE 14	4,236	1
2	MEDICARE DAYS FROM WKST S-3, PART I, COLUMN 6, SUM OF LINES 1, 8-12	9,575	2
3	MEDICARE HMO DAYS FROM WKST S-3, PART I, COLUMN 6, LINE 2	208	3
4	TOTAL INPATIENT DAYS FROM S-3, PART I, COLUMN 8, SUM OF LINES 1, 8-12	14,916	4
5	TOTAL HOSPITAL CHARGES FROM WKST C, PART I, COLUMN 8, LINE 200	185,385,406	5
6	TOTAL HOSPITAL CHARITY CARE CHARGES FROM WKST S-10, COLUMN 3, LINE 20	851,008	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)		8
INPATIENT HOSPITAL SERVICES UNDER PPS & CAH			
30	INITIAL/INTERIM HIT PAYMENT(S)		30
31	OTHER ADJUSTMENTS (SPECIFY)		31
32	BALANCE DUE PROVIDER (LINE 8 MINUS LINE 30 ± LINE 31)		32

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3
PART II

CHECK [] HOSPITAL
APPLICABLE BOX: [XX] IPF (16-S117)

PART II - CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT UNDER IPF PPS

1	NET FEDERAL IPF PPS PAYMENT (EXCLUDING OUTLIER, ECT, AND MEDICAL EDUCATION PAYMENTS)	1,425,897	1
2	NET IPF PPS OUTLIER PAYMENT	18,361	2
3	NET IPF PPS ECT PAYMENT		3
4	UNWEIGHTED INTERN AND RESIDENT FTE COUNT IN THE MOST RECENT COST REPORT FILED ON OR BEFORE NOVEMBER 15, 2004 (SEE INSTRUCTIONS)		4
5	NEW TEACHING PROGRAM ADJUSTMENT (SEE INSTRUCTIONS)		5
6	CURRENT YEAR UNWEIGHTED FTE COUNT OF I&R OTHER THAN FTEs IN THE FIRST 3 YEARS OF A 'NEW TEACHING PROGRAM' (SEE INSTRUCTIONS)		6
7	CURRENT YEAR UNWEIGHTED I&R FTE COUNT FOR RESIDENTS WITHIN THE FIRST 3 YEARS OF A 'NEW TEACHING PROGRAM' (SEE INSTRUCTIONS)		7
8	INTERN AND RESIDENT COUNT FOR IPF PPS MEDICAL EDUCATION ADJUSTMENT (SEE INSTRUCTIONS)		8
9	AVERAGE DAILY CENSUS (SEE INSTRUCTIONS)	5.419178	9
10	MEDICAL EDUCATION ADJUSTMENT FACTOR $\{((1 + (\text{LINE 8}/\text{LINE 9})) \text{ RAISED TO THE POWER OF } .5150 - 1)\}$		10
11	MEDICAL EDUCATION ADJUSTMENT (LINE 1 MULTIPLIED BY LINE 10)		11
12	ADJUSTED NET IPF PPS PAYMENTS (SUM OF LINES 1, 2, 3 AND 11)	1,444,258	12
13	NURSING AND ALLIED HEALTH MANAGED CARE PAYMENT (SEE INSTRUCTIONS)		13
14	ORGAN ACQUISITION		14
15	COST OF TEACHING PHYSICIANS (FROM WKST D-5, PART II, COL. 3, LINE 20) (SEE INSTRUCTIONS)		15
16	SUBTOTAL (SEE INSTRUCTIONS)	1,444,258	16
17	PRIMARY PAYER PAYMENTS	8,923	17
18	SUBTOTAL (LINE 16 LESS LINE 17)	1,435,335	18
19	DEDUCTIBLES	128,920	19
20	SUBTOTAL (LINE 18 MINUS LINE 19)	1,306,415	20
21	COINSURANCE	3,396	21
22	SUBTOTAL (LINE 20 MINUS LINE 21)	1,303,019	22
23	ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES) (SEE INSTRUCTIONS)	5,208	23
24	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	3,646	24
25	ALLOWABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)		25
26	SUBTOTAL (SUM OF LINES 22 AND 24)	1,306,665	26
27	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS (FROM WKST E-4, LINE 49)		27
28	OTHER PASS THROUGH COSTS (SEE INSTRUCTIONS)		28
29	OUTLIER PAYMENTS RECONCILIATION		29
30	OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)		30
31	TOTAL AMOUNT PAYABLE TO THE PROVIDER (SEE INSTRUCTIONS)	1,306,665	31
32	INTERIM PAYMENTS	1,303,018	32
33	TENTATIVE SETTLEMENT (FOR CONTRACTOR USE ONLY)		33
34	BALANCE DUE PROVIDER/PROGRAM (LINE 31 MINUS THE SUM OF LINES 32 AND 33)	3,647	34
35	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-2, SECTION 115.2		35

TO BE COMPLETED BY CONTRACTOR

50	ORIGINAL OUTLIER AMOUNT FROM WORKSHEET E-3, PART II, LINE 2 (SEE INSTRUCTIONS)		50
51	OUTLIER RECONCILIATION ADJUSTMENT AMOUNT (SEE INSTRUCTIONS)		51
52	THE RATE USED TO CALCULATE THE TIME VALUE OF MONEY (SEE INSTRUCTIONS)		52
53	TIME VALUE OF MONEY (SEE INSTRUCTIONS)		53

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3
PART III

CHECK [] HOSPITAL
APPLICABLE BOX: [XX] IRF (16-T117)

PART III - CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT UNDER IRF PPS

1	NET FEDERAL PPS PAYMENT (SEE INSTRUCTIONS)	2,333,576	1
2	MEDICARE SSI RATIO (SEE INSTRUCTIONS)	0.017800	2
3	INPATIENT REHABILITATION LIP PAYMENTS (SEE INSTRUCTIONS)	43,930	3
4	OUTLIER PAYMENTS	108,463	4
5	UNWEIGHTED INTERN AND RESIDENT FTE COUNT IN THE MOST RECENT COST REPORTING PERIOD ENDING ON OR PRIOR TO NOVEMBER 15, 2004 (SEE INSTRUCTIONS)		5
6	NEW TEACHING PROGRAM ADJUSTMENT (SEE INSTRUCTIONS)		6
7	CURRENT YEAR UNWEIGHTED FTE COUNT OF I&R OTHER THAN FTEs IN THE FIRST 3 YEARS OF A 'NEW TEACHING PROGRAM (SEE INSTRUCTIONS)		7
8	CURRENT YEAR UNWEIGHTED I&R FTE COUNT FOR RESIDENTS WITHIN THE FIRST 3 YEARS OF A 'NEW TEACHING PROGRAM (SEE INSTRUCTIONS)		8
9	INTERN AND RESIDENT COUNT FOR IRF PPS MEDICAL EDUCATION ADJUSTMENT (SEE INSTRUCTIONS)		9
10	AVERAGE DAILY CENSUS (SEE INSTRUCTIONS)	6.657534	10
11	MEDICAL EDUCATION ADJUSTMENT FACTOR $\{(1 + (\text{LINE 9}/\text{LINE 10})) \text{ RAISED TO THE POWER OF } .6876 - 1\}$		11
12	MEDICAL EDUCATION ADJUSTMENT (LINE 1 MULTIPLIED BY LINE 11)		12
13	TOTAL PPS PAYMENT (SUM OF LINES 1, 3, 4 AND 12)	2,485,969	13
14	NURSING AND ALLIED HEALTH MANAGED CARE PAYMENT (SEE INSTRUCTIONS)		14
15	ORGAN ACQUISITION		15
16	COST OF TEACHING PHYSICIANS (FROM WKST D-5, PART II, COL. 3, LINE 20) (SEE INSTRUCTIONS)		16
17	SUBTOTAL (SEE INSTRUCTIONS)	2,485,969	17
18	PRIMARY PAYER PAYMENTS		18
19	SUBTOTAL LINE 17b LESS LINE 18)	2,485,969	19
20	DEDUCTIBLES	21,476	20
21	SUBTOTAL (LINE 19 MINUS LINE 20)	2,464,493	21
22	COINSURANCE	849	22
23	SUBTOTAL (LINE 21 MINUS LINE 22)	2,463,644	23
24	ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES) (SEE INSTRUCTIONS)		24
25	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)		25
26	ALLOWABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)		26
27	SUBTOTAL (SUM OF LINES 23 AND 25)	2,463,644	27
28	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS (FROM WKST E-4, LINE 49)		28
29	OTHER PASS THROUGH COSTS (SEE INSTRUCTIONS)		29
30	OUTLIER PAYMENTS RECONCILIATION		30
31	OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)		31
32	TOTAL AMOUNT PAYABLE TO THE PROVIDER (SEE INSTRUCTIONS)	2,463,644	32
33	INTERIM PAYMENTS	2,485,760	33
34	TENTATIVE SETTLEMENT (FOR CONTRACTOR USE ONLY)		34
35	BALANCE DUE PROVIDER/PROGRAM (LINE 32 MINUS THE SUM OF LINES 33 AND 34)	-22,116	35
36	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-2, SECTION 115.2		36

TO BE COMPLETED BY CONTRACTOR

50	ORIGINAL OUTLIER AMOUNT FROM WORKSHEET E-3, PART III, LINE 4 (SEE INSTRUCTIONS)		50
51	OUTLIER RECONCILIATION ADJUSTMENT AMOUNT (SEE INSTRUCTIONS)		51
52	THE RATE USED TO CALCULATE THE TIME VALUE OF MONEY (SEE INSTRUCTIONS)		52
53	TIME VALUE OF MONEY (SEE INSTRUCTIONS)		53

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	4,595,052			1
2	TEMPORARY INVESTMENTS	9,480,571			2
3	NOTES RECEIVABLE				3
4	ACCOUNTS RECEIVABLE	26,129,365			4
5	OTHER RECEIVABLES	2,197,307			5
6	ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE	-13,526,171			6
7	INVENTORY	2,131,869			7
8	PREPAID EXPENSES	511,272			8
9	OTHER CURRENT ASSETS	110,127			9
10	DUE FROM OTHER FUNDS				10
11	TOTAL CURRENT ASSETS (SUM OF LINES 1-10)	31,629,392			11
FIXED ASSETS					
12	LAND	3,531,743			12
13	LAND IMPROVEMENTS	6,207,191			13
14	ACCUMULATED DEPRECIATION	-4,764,759			14
15	BUILDINGS	65,346,088			15
16	ACCUMULATED DEPRECIATION	-33,999,856			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	36,736,232			23
24	ACCUMULATED DEPRECIATION	-25,971,183			24
25	MINOR EQUIPMENT DEPRECIABLE				25
26	ACCUMULATED DEPRECIATION				26
27	HIT DESIGNATED ASSETS				27
28	ACCUMULATED DEPRECIATION				28
29	MINOR EQUIPMENT-NONDEPRECIABLE	660,880			29
30	TOTAL FIXED ASSETS (SUM OF LINES 12-29)	47,746,336			30
OTHER ASSETS					
31	INVESTMENTS	51,171,871			31
32	DEPOSITS ON LEASES				32
33	DUE FROM OWNERS/OFFICERS				33
34	OTHER ASSETS	6,163,049			34
35	TOTAL OTHER ASSETS (SUM OF LINES 31-34)	57,334,920			35
36	TOTAL ASSETS (SUM OF LINES 11, 30 AND 35)	136,710,648			36
LIABILITIES AND FUND BALANCES					
		GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
		1	2	3	4
CURRENT LIABILITIES					
37	ACCOUNTS PAYABLE	3,595,755			37
38	SALARIES, WAGES & FEES PAYABLE	3,998,828			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				43
44	OTHER CURRENT LIABILITIES	5,833,639			44
45	TOTAL CURRENT LIABILITIES (SUM OF LINES 37-44)	13,428,222			45
LONG-TERM LIABILITIES					
46	MORTGAGE PAYABLE				46
47	NOTES PAYABLE				47
48	UNSECURED LOANS				48
49	OTHER LONG TERM LIABILITIES	9,110,669			49
50	TOTAL LONG TERM LIABILITIES (SUM OF LINES 46-49)	9,110,669			50
51	TOTAL LIABILITIES (SUM OF LINES 45 AND 50)	22,538,891			51
CAPITAL ACCOUNTS					
52	GENERAL FUND BALANCE	114,171,757			52
53	SPECIFIC PURPOSE FUND BALANCE				53
54	DONOR CREATED-ENDOWMENT FUND BAL-RESTRICTED				54
55	DONOR CREATED-ENDOWMENT FUND BAL-UNRESTRICTED				55
56	GOVERNING BODY CREATED - ENDOWMENT FUND BAL				56
57	PLANT FUND BALANCE - INVESTED IN PLANT				57
58	PLANT FUND BALANCE - RESERVE FOR PLANT IMPROVEMENT, REPLACEMENT AND EXPANSION				58
59	TOTAL FUND BALANCES (SUM OF LINES 52-58)	114,171,757			59
60	TOTAL LIABILITIES AND FUND BALANCES (SUM OF LINES 51 AND 59)	136,710,648			60

STATEMENT OF CHANGES IN FUND BALANCES

WORKSHEET G-1

	GENERAL FUND 1	2	SPECIFIC PURPOSE FUND 3	4	ENDOWMENT FUND 5	6	PLANT FUND 7	8	
1 FUND BALANCES AT BEGINNING OF PERIOD		109,964,515							1
2 NET INCOME (LOSS) (FROM WKST G-3, G-3, LINE 29)		4,609,895							2
3 TOTAL (SUM OF LINE 1 AND LINE 2)		114,574,410							3
4 ADDITIONS (CREDIT ADJUSTMENTS)									4
5 FHF TEMP RESTR NA - CURRENTY	29,808								5
6									6
7									7
8									8
9									9
10 TOTAL ADDITIONS (SUM OF LINES 4-9)		29,808							10
11 SUBTOTAL (LINE 3 PLUS LINE 10)		114,604,218							11
12 DEDUCTIONS (DEBIT ADJUSTMENTS)									12
13 UNRESTRICTED FUND BALANCE	432,461								13
14									14
15									15
16									16
17									17
18 TOTAL DEDUCTIONS (SUM OF LINES 12-17)		432,461							18
19 FUND BALANCE AT END OF PERIOD PER BALANCE SHEET (LINE 11 MINUS LINE 18)		114,171,757							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				
2 HOSPITAL	13,128,746		13,128,746	1
3 SUBPROVIDER IPF	2,978,868		2,978,868	2
5 SUBPROVIDER IRF	3,305,088		3,305,088	3
6 SWING BED - SNF				5
7 SWING BED - NF				6
8 SKILLED NURSING FACILITY				7
9 NURSING FACILITY				8
10 OTHER LONG TERM CARE				9
TOTAL GENERAL INPATIENT CARE SERVICES (SUM OF LINES 1-9)	19,412,702		19,412,702	10
11 INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES				
12 INTENSIVE CARE UNIT	2,828,085		2,828,085	11
13 CORONARY CARE UNIT				12
14 BURN INTENSIVE CARE UNIT				13
15 SURGICAL INTENSIVE CARE UNIT				14
16 OTHER SPECIAL CARE (SPECIFY)				15
TOTAL INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES (SUM OF LINES 11-15)	2,828,085		2,828,085	16
17 TOTAL INPATIENT ROUTINE CARE SERVICES (SUM OF LINES 10 AND 16)	22,240,787		22,240,787	17
18 ANCILLARY SERVICES	55,351,888	106,870,932	162,222,820	18
19 OUTPATIENT SERVICES		1,218,404	1,218,404	19
20 RHC				20
21 FQHC				21
22 HOME HEALTH AGENCY		3,783,367	3,783,367	22
23 AMBULANCE	56,918	19,500	76,418	23
25 ASC				25
26 HOSPICE				26
27 OTHER PATIENT REVENUES - (PHYS		13,955,857	13,955,857	27
28 TOTAL PATIENT REVENUES (SUM OF LINES 17-27) (TRANSFER COL. 3 TO WKST G-3, LINE 1)	77,649,593	125,848,060	203,497,653	28

PART II - OPERATING EXPENSES

	1	2	
29 OPERATING EXPENSES (PER WKST A, COL. 3, LINE 200)		78,042,033	29
30 ADD (SPECIFY)			30
31			31
32			32
33			33
34			34
35			35
36 TOTAL ADDITIONS (SUM OF LINES 30-35)			36
37 **DEDUCT (SPECIFY)** ROUNDING	-1		37
38			38
39			39
40			40
41			41
42 TOTAL DEDUCTIONS (SUM OF LINES 37-41)	-1		42
43 TOTAL OPERATING EXPENSES (SUM OF LINES 29 AND 36 MINUS LINE 42) (TRANSFER TO WKST G-3, LINE 4)		78,042,032	43

STATEMENT OF REVENUES AND EXPENSES

WORKSHEET G-3

DESCRIPTION			
1	TOTAL PATIENT REVENUES (FROM WKST G-2, PART I, COL. 3, LINE 28)	203,497,653	1
2	LESS - CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENTS' ACCOUNTS	113,502,668	2
3	NET PATIENT REVENUES (LINE 1 MINUS LINE 2)	89,994,985	3
4	LESS - TOTAL OPERATING EXPENSES (FROM WKST G-2, PART II, LINE 43)	78,042,032	4
5	NET INCOME FROM SERVICE TO PATIENTS (LINE 3 MINUS LINE 4)	11,952,953	5
OTHER INCOME			
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	301,898	6
7	INCOME FROM INVESTMENTS	294,488	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	712,582	14
15	REVENUE FROM RENTAL OF LIVING QUARTERS		15
16	REVENUE FROM SALE OF MED & SURG SUPP TO OTHER THAN PATIENTS	738,460	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	83,131	21
22	RENTAL OF HOSPITAL SPACE	482,183	22
23	GOVERNMENTAL APPROPRIATIONS		23
24	OTHER (FINLEY TRI-STATES)	-10,775,615	24
24.01	OTHER (GRANTS)	79,205	24.01
24.02	OTHER (MEANINGFUL USE)	252,532	24.02
24.03	OTHER (MISCELLANEOUS)	488,078	24.03
25	TOTAL OTHER INCOME (SUM OF LINES 6-24)	-7,343,058	25
26	TOTAL (LINE 5 PLUS LINE 25)	4,609,895	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)	4,609,895	29

CALCULATION OF CAPITAL PAYMENT

WORKSHEET L

CHECK [] TITLE V [XX] HOSPITAL ((16-011)) [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	1,065,460	1
2	CAPITAL DRG OUTLIER PAYMENTS	5,501	2
3	TOTAL INPATIENT DAYS DIVIDED BY NUMBER OF DAYS IN THE COST REPORTING PERIOD (SEE INSTRUCTIONS)	41.49	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)	1,070,961	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						1
2						2
4						4
5.01						5.01
5.02						5.02
5.03						5.03
6						6
7						7
8						8
9						9
10						10
11						11
11.01						11.01
12						12
13						13
14						14
15						15
16						16
17						17
19						19
20						20
21						21
22						22
23						23
INPATIENT ROUTINE SERV COST CENTERS						
30						30
31						31
40						40
41						41
43						43
ANCILLARY SERVICE COST CENTERS						
50						50
51						51
52						52
53						53
54						54
54.01						54.01
54.02						54.02
55						55
57						57
58						58
60						60
62.30						62.30
63						63
64						64
65						65
65.01						65.01
66						66
67						67
68						68
69						69
69.01						69.01
70						70
71						71
72						72
73						73
74						74
76.97						76.97
76.98						76.98
76.99						76.99
OUTPATIENT SERVICE COST CENTERS						
90						90
91						91
92						92
OTHER REIMBURSABLE COST CENTERS						
95						95
101						101
SPECIAL PURPOSE COST CENTERS						
113						113
118						118
NONREIMBURSABLE COST CENTERS						
190						190
194						194
194.01						194.01

ALLOCATION OF ALLOWABLE CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES

WORKSHEET L-1
 PART I

COST CENTER DESCRIPTION	EXTRAORDI-	SUBTOTAL	I&R COST &		TOTAL
	NARY CAP- REL COSTS	(COLS.0-4) 2A	SUBTOTAL	POST STEP- DOWN ADJS		26
	0	2A	24	25	26
194.02 VITACARE					194.02
194.03 CASCADE CLINIC					194.03
194.04 ORTHOPEDIC CLINIC					194.04
194.05 ENT CLINIC					194.05
194.06 RSVP					194.06
194.07 CONTRACT CLEANING					194.07
194.08 DIM MAINTENANCE					194.08
194.09 RENTAL PROPERTY					194.09
194.10 GRANDVIEW MEDICAL CENTER					194.10
194.11 NORTH GRANDVIEW OFFICE					194.11
194.12 LIFESTYLES					194.12
194.13 HEALTHCARE AFFILIATES OF TRI-S					194.13
194.14 FOUNDATION					194.14
194.15 PHYSICIAN BILLING					194.15
194.16 GUEST MEALS / MOW'S					194.16
194.17 NONREIMBURSABLE					194.17
194.18 CONTRACTED ULTRASOUND					194.18
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	60.82		9.80				70.62 30
31 INTENSIVE CARE UNIT	57.37						57.37 31
43 NURSERY			45.36				45.36 43
UTILIZATION PERCENTAGES BASED ON CHARGES							
50 OPERATING ROOM	16.10	25.15					41.25 50
51 RECOVERY ROOM	13.95	22.41					36.36 51
52 DELIVERY ROOM & LABOR ROOM	0.89	0.19					1.08 52
53 ANESTHESIOLOGY	12.02	21.71					33.73 53
54 RADIOLOGY-DIAGNOSTIC	13.08	25.47					38.55 54
54.01 NUCLEAR MEDICINE	9.31	43.67					52.98 54.01
54.02 ULTRASOUND	13.53	33.20					46.73 54.02
55 RADIOLOGY-THERAPEUTIC	0.18	55.17					55.35 55
57 COMPUTED TOMOGRAPHY (CT) SCAN	19.01	21.24					40.25 57
58 MAGNETIC RESONANCE IMAGING (MRI)	7.78	26.49					34.27 58
60 LABORATORY	35.08	2.17					37.25 60
63 BLOOD STORING, PROCESSING & TRA	51.85	25.49					77.34 63
64 INTRAVENOUS THERAPY	1.28	16.62					17.90 64
65 RESPIRATORY THERAPY	60.72	2.88					63.60 65
65.01 PULMONARY FUNCTION	43.35	8.83					52.18 65.01
66 PHYSICAL THERAPY	15.12						15.12 66
67 OCCUPATIONAL THERAPY	14.66						14.66 67
68 SPEECH PATHOLOGY	23.43						23.43 68
69 ELECTROCARDIOLOGY	29.19	22.96					52.15 69
69.01 CARDIOLOGY	50.66	11.41					62.07 69.01
70 ELECTROENCEPHALOGRAPHY	5.52	30.87					36.39 70
71 MEDICAL SUPPLIES CHRGED TO PATI	46.88	7.95					54.83 71
72 IMPL. DEV. CHARGED TO PATIENT	8.08	41.59					49.67 72
73 DRUGS CHARGED TO PATIENTS	35.19	14.63					49.82 73
74 RENAL DIALYSIS	65.01						65.01 74
76.97 CARDIAC REHABILITATION		48.93					48.93 76.97
76.98 HYPERBARIC OXYGEN THERAPY		48.09					48.09 76.98
90 CLINIC	5.95	53.74					59.69 90
91 EMERGENCY	13.37	18.04					31.41 91
92 OBSERVATION BEDS	8.98	28.11					37.09 92
200 TOTAL CHARGES	19.01	23.11					42.12 200

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

SUBPROVIDER-IPF

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							
40 SUBPROVIDER - IPF	92.72						92.72 40
UTILIZATION PERCENTAGES BASED ON CHARGES							
54 RADIOLOGY-DIAGNOSTIC	0.20						0.20 54
54.01 NUCLEAR MEDICINE	0.21						0.21 54.01
54.02 ULTRASOUND	0.36						0.36 54.02
55 RADIOLOGY-THERAPEUTIC	0.01						0.01 55
57 COMPUTED TOMOGRAPHY (CT) SCAN	0.53						0.53 57
58 MAGNETIC RESONANCE IMAGING (MRI)	0.26						0.26 58
60 LABORATORY	1.62						1.62 60
63 BLOOD STORING, PROCESSING & TRA	0.18						0.18 63
64 INTRAVENOUS THERAPY	0.02						0.02 64
65 RESPIRATORY THERAPY	0.78						0.78 65
65.01 PULMONARY FUNCTION	0.50						0.50 65.01
66 PHYSICAL THERAPY	1.11						1.11 66
67 OCCUPATIONAL THERAPY	1.76						1.76 67
68 SPEECH PATHOLOGY	3.38						3.38 68
69 ELECTROCARDIOLOGY	0.48						0.48 69
69.01 CARDIOLOGY	0.53						0.53 69.01
70 ELECTROENCEPHALOGRAPHY	0.08						0.08 70
71 MEDICAL SUPPLIES CHRGED TO PATI	0.37						0.37 71
73 DRUGS CHARGED TO PATIENTS	1.61						1.61 73
74 RENAL DIALYSIS	2.07						2.07 74
90 CLINIC	0.05						0.05 90
91 EMERGENCY	0.15						0.15 91
200 TOTAL CHARGES	0.44						0.44 200

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

SUBPROVIDER-IRF

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							
41 SUBPROVIDER - IRF	81.80						81.80 41
UTILIZATION PERCENTAGES BASED ON CHARGES							
50 OPERATING ROOM	0.08						0.08 50
51 RECOVERY ROOM	0.02						0.02 51
53 ANESTHESIOLOGY	0.05						0.05 53
54 RADIOLOGY-DIAGNOSTIC	0.45						0.45 54
54.02 ULTRASOUND	0.79						0.79 54.02
55 RADIOLOGY-THERAPEUTIC	0.07						0.07 55
57 COMPUTED TOMOGRAPHY (CT) SCAN	0.33						0.33 57
58 MAGNETIC RESONANCE IMAGING (MRI)	0.48						0.48 58
60 LABORATORY	1.49						1.49 60
63 BLOOD STORING, PROCESSING & TRA	1.44						1.44 63
65 RESPIRATORY THERAPY	3.44						3.44 65
65.01 PULMONARY FUNCTION	2.44						2.44 65.01
66 PHYSICAL THERAPY	9.66						9.66 66
67 OCCUPATIONAL THERAPY	31.07						31.07 67
68 SPEECH PATHOLOGY	22.54						22.54 68
69 ELECTROCARDIOLOGY	0.74						0.74 69
69.01 CARDIOLOGY	0.76						0.76 69.01
70 ELECTROENCEPHALOGRAPHY	0.89						0.89 70
71 MEDICAL SUPPLIES CHRGED TO PATI	1.30						1.30 71
72 IMPL. DEV. CHARGED TO PATIENT	0.15						0.15 72
73 DRUGS CHARGED TO PATIENTS	2.17						2.17 73
74 RENAL DIALYSIS	13.59						13.59 74
90 CLINIC	0.18						0.18 90
91 EMERGENCY	0.01						0.01 91
200 TOTAL CHARGES	1.42						1.42 200

COST CENTER		--- DIRECT COSTS ---	---	-- ALLOCATED OVERHEAD --	---	--- TOTAL COSTS ---	---
		AMOUNT	%	AMOUNT	%	AMOUNT	%
GENERAL SERVICE COST CENTERS							
1	CAP REL COSTS-BLDG & FIXT	2,777,917	3.49	-2,777,917	-10.31		1
2	CAP REL COSTS-MVBLE EQUIP						2
3	OTHER CAPITAL RELATED COSTS						3
4	EMPLOYEE BENEFITS	2,088,809	2.63	-2,088,809	-7.75		4
5.01	ADMINISTRATIVE & GENERAL	10,249,653	12.89	-10,249,653	-38.04		5.01
5.02	REHAB ADMINISTRATION	322,218	0.41	-322,218	-1.20		5.02
5.03	RADIOLOGY ADMINISTRATION	365,494	0.46	-365,494	-1.36		5.03
6	MAINTENANCE & REPAIRS						6
7	OPERATION OF PLANT	2,235,636	2.81	-2,235,636	-8.30		7
8	LAUNDRY & LINEN SERVICE	340,710	0.43	-340,710	-1.26		8
9	HOUSEKEEPING	1,229,755	1.55	-1,229,755	-4.56		9
10	DIETARY	1,498,790	1.88	-1,498,790	-5.56		10
11	CAFETERIA						11
11.01	EMPLOYEE CAFETERIA						11.01
12	MAINTENANCE OF PERSONNEL						12
13	NURSING ADMINISTRATION	2,663,112	3.35	-2,663,112	-9.88		13
14	CENTRAL SERVICES & SUPPLY	586,809	0.74	-586,809	-2.18		14
15	PHARMACY	1,415,951	1.78	-1,415,951	-5.25		15
16	MEDICAL RECORDS & LIBRARY	997,835	1.25	-997,835	-3.70		16
17	SOCIAL SERVICE	174,457	0.22	-174,457	-0.65		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	5,819,509	7.32	4,941,352	18.34	10,760,861	13.53
31	INTENSIVE CARE UNIT	1,335,313	1.68	845,602	3.14	2,180,915	2.74
40	SUBPROVIDER - IPF	1,142,416	1.44	666,749	2.47	1,809,165	2.27
41	SUBPROVIDER - IRF	1,381,784	1.74	764,266	2.84	2,146,050	2.70
43	NURSERY	707,369	0.89	353,667	1.31	1,061,036	1.33
ANCILLARY SERVICE COST CENTERS							
50	OPERATING ROOM	5,237,024	6.58	2,451,189	9.10	7,688,213	9.67
51	RECOVERY ROOM	1,400,903	1.76	964,588	3.58	2,365,491	2.97
52	DELIVERY ROOM & LABOR ROOM	816,018	1.03	411,164	1.53	1,227,182	1.54
53	ANESTHESIOLOGY	384,173	0.48	149,739	0.56	533,912	0.67
54	RADIOLOGY-DIAGNOSTIC	1,482,215	1.86	1,236,628	4.59	2,718,843	3.42
54.01	NUCLEAR MEDICINE	283,127	0.36	115,093	0.43	398,220	0.50
54.02	ULTRASOUND	298,997	0.38	142,264	0.53	441,261	0.55
55	RADIOLOGY-THERAPEUTIC	2,282,773	2.87	1,139,689	4.23	3,422,462	4.30
57	COMPUTED TOMOGRAPHY (CT) SCAN	760,521	0.96	314,085	1.17	1,074,606	1.35
58	MAGNETIC RESONANCE IMAGING (MRI)	594,140	0.75	258,172	0.96	852,312	1.07
60	LABORATORY	2,728,020	3.43	634,948	2.36	3,362,968	4.23
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63	BLOOD STORING, PROCESSING & TRA	298,488	0.38	62,097	0.23	360,585	0.45
64	INTRAVENOUS THERAPY	279,587	0.35	192,946	0.72	472,533	0.59
65	RESPIRATORY THERAPY	462,065	0.58	265,450	0.99	727,515	0.91
65.01	PULMONARY FUNCTION	128,780	0.16	68,230	0.25	197,010	0.25
66	PHYSICAL THERAPY	2,143,470	2.69	1,368,546	5.08	3,512,016	4.42
67	OCCUPATIONAL THERAPY	567,744	0.71	368,886	1.37	936,630	1.18
68	SPEECH PATHOLOGY	232,267	0.29	106,986	0.40	339,253	0.43
69	ELECTROCARDIOLOGY	60,277	0.08	23,455	0.09	83,732	0.11
69.01	CARDIOLOGY	346,458	0.44	92,109	0.34	438,567	0.55
70	ELECTROENCEPHALOGRAPHY	184,232	0.23	96,374	0.36	280,606	0.35
71	MEDICAL SUPPLIES CHRGED TO PATI	2,634,913	3.31	748,767	2.78	3,383,680	4.25
72	IMPL. DEV. CHARGED TO PATIENT	3,761,852	4.73	728,826	2.70	4,490,678	5.65
73	DRUGS CHARGED TO PATIENTS	2,446,523	3.08	2,358,669	8.75	4,805,192	6.04
74	RENAL DIALYSIS	290,475	0.37	90,095	0.33	380,570	0.48
76.97	CARDIAC REHABILITATION	195,806	0.25	131,373	0.49	327,179	0.41
76.98	HYPERBARIC OXYGEN THERAPY	208,091	0.26	85,788	0.32	293,879	0.37
76.99	LITHOTRIPSY						76.99
90	CLINIC	1,246,240	1.57	749,884	2.78	1,996,124	2.51
91	EMERGENCY	2,479,366	3.12	1,242,229	4.61	3,721,595	4.68
92	OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS							
95	AMBULANCE SERVICES	53,543	0.07	8,791	0.03	62,334	0.08
OUTPATIENT SERVICE COST CENTERS							
101	HOME HEALTH AGENCY	2,564,039	3.22	763,033	2.83	3,327,072	4.18
SPECIAL PURPOSE COST CENTERS							
NONREIMBURSABLE COST CENTERS							
190	GIFT, FLOWER, COFFEE SHOP & CAN			25,525	0.09	25,525	0.03
194	MARKETING	563,806	0.71	179,169	0.66	742,975	0.93
194.01	BUSINESS HEALTH	519,165	0.65	304,951	1.13	824,116	1.04
194.02	VITACARE	1,324,976	1.67	388,025	1.44	1,713,001	2.15
194.03	CASCADE CLINIC	85,573	0.11	83,927	0.31	169,500	0.21
194.04	ORTHOPEDIC CLINIC	942,187	1.18	190,471	0.71	1,132,658	1.42

COST CENTER	--- DIRECT COSTS ---		-- ALLOCATED OVERHEAD --		--- TOTAL COSTS ---		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	
194.05 ENT CLINIC	667,414	0.84	132,647	0.49	800,061	1.01	194.05
194.06 RSVP	64,088	0.08	23,539	0.09	87,627	0.11	194.06
194.07 CONTRACT CLEANING							194.07
194.08 DIM MAINTENANCE	52,621	0.07	13,447	0.05	66,068	0.08	194.08
194.09 RENTAL PROPERTY	372,918	0.47	57,489	0.21	430,407	0.54	194.09
194.10 GRANDVIEW MEDICAL CENTER	61,939	0.08	9,515	0.04	71,454	0.09	194.10
194.11 NORTH GRANDVIEW OFFICE	69,919	0.09	10,741	0.04	80,660	0.10	194.11
194.12 LIFESTYLES	192,457	0.24	50,555	0.19	243,012	0.31	194.12
194.13 HEALTHCARE AFFILIATES OF TRI-ST	216,954	0.27	52,912	0.20	269,866	0.34	194.13
194.14 FOUNDATION	59,752	0.08	35,795	0.13	95,547	0.12	194.14
194.15 PHYSICIAN BILLING	145,968	0.18	37,590	0.14	183,558	0.23	194.15
194.16 GUEST MEALS / MOW'S			354,216	1.31	354,216	0.45	194.16
194.17 NONREIMBURSABLE			51,712	0.19	51,712	0.07	194.17
194.18 CONTRACTED ULTRASOUND	12,648	0.02	3,191	0.01	15,839	0.02	194.18
200 CROSS FOOT ADJUSTMENTS							200
201 NEGATIVE COST CENTER							201
202 TOTAL	79,538,049	100.00			79,538,049	100.00	202

APPORTIONMENT OF INPATIENT MEDICARE ANCILLARY SERVICE PPS CAPITAL COSTS

COST CENTER DESCRIPTION	CAPITAL RELATED COSTS 1	TOTAL CHARGES 2	RATIO CAPITAL COST TO CHARGES 3	INPATIENT PROGRAM CHARGES 4	MEDICARE INPATIENT PPS CAPITAL COSTS 5	
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	713,752	31,484,951	0.022670	5,069,836	114,933	50
51 RECOVERY ROOM	154,105	5,680,257	0.027130	792,155	21,491	51
52 DELIVERY ROOM & LABOR ROOM	62,194	2,641,571	0.023544	23,458	552	52
53 ANESTHESIOLOGY	105,399	9,376,322	0.011241	1,126,618	12,664	53
54 RADIOLOGY-DIAGNOSTIC	488,758	6,339,890	0.077093	829,236	63,928	54
54.01 NUCLEAR MEDICINE	32,713	1,124,317	0.029096	104,698	3,046	54.01
54.02 ULTRASOUND	21,072	2,224,983	0.009471	301,116	2,852	54.02
55 RADIOLOGY-THERAPEUTIC	756,750	17,023,578	0.044453	31,313	1,392	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	363,450	6,419,865	0.056613	1,220,201	69,079	57
58 MAGNETIC RESONANCE IMAGING (MRI)	229,060	4,885,068	0.046890	380,084	17,822	58
60 LABORATORY	69,303	10,645,250	0.006510	3,734,421	24,311	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
63 BLOOD STORING, PROCESSING & TRA	5,652	809,091	0.006986	419,527	2,931	63
64 INTRAVENOUS THERAPY	28,733	1,716,082	0.016743	22,012	369	64
65 RESPIRATORY THERAPY	48,974	1,999,303	0.024496	1,214,021	29,739	65
65.01 PULMONARY FUNCTION	11,750	1,010,469	0.011628	438,035	5,093	65.01
66 PHYSICAL THERAPY	126,027	6,262,388	0.020124	946,973	19,057	66
67 OCCUPATIONAL THERAPY	46,843	1,960,093	0.023898	287,349	6,867	67
68 SPEECH PATHOLOGY	4,978	492,294	0.010112	115,357	1,166	68
69 ELECTROCARDIOLOGY	5,307	646,970	0.008203	188,825	1,549	69
69.01 CARDIOLOGY	14,261	2,089,861	0.006824	1,058,730	7,225	69.01
70 ELECTROENCEPHALOGRAPHY	22,230	826,330	0.026902	45,588	1,226	70
71 MEDICAL SUPPLIES CHRGD TO PATI	67,922	10,485,716	0.006478	4,915,257	31,841	71
72 IMPL. DEV. CHARGED TO PATIENT	26,790	2,046,981	0.013088	165,435	2,165	72
73 DRUGS CHARGED TO PATIENTS	65,713	14,537,337	0.004520	5,115,868	23,124	73
74 RENAL DIALYSIS	16,803	309,564	0.054280	201,238	10,923	74
76.97 CARDIAC REHABILITATION	29,663	366,645	0.080904			76.97
76.98 HYPERBARIC OXYGEN THERAPY	17,302	1,002,041	0.017267			76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
90 CLINIC	123,467	5,457,908	0.022622	324,727	7,346	90
91 EMERGENCY	204,307	8,497,960	0.024042	1,135,841	27,308	91
92 OBSERVATION BEDS	65,682	883,518	0.074341	79,296	5,895	92
OTHER REIMBURSABLE COST CENTERS						
95 AMBULANCE SERVICES						95
200 TOTAL	3,928,960	159,246,603		30,287,215	515,894	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	973,884		973,884	13,924	69.94	8,469	592,322 30
31	INTENSIVE CARE UNIT	107,223		107,223	1,928	55.61	1,106	61,505 31
200	TOTAL	1,081,107		1,081,107	15,852		9,575	653,827 200
MEDICARE INPATIENT ROUTINE SERVICE PPS CAPITAL COSTS								653,827
MEDICARE INPATIENT ANCILLARY SERVICE PPS CAPITAL COSTS								515,894
TOTAL MEDICARE INPATIENT PPS CAPITAL COSTS								1,169,721
MEDICARE DISCHARGES (WKST S-3, PART I, LINE 14, COLUMN 13)								2,203
MEDICARE PATIENT DAYS (WKST S-3, PART I, LINE 14, COLUMN 6 - WKST S-3, PART I, LINE 5, COLUMN 6)								9,575
PER DISCHARGE CAPITAL COSTS								530.97
PER DIEM CAPITAL COSTS								122.16

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)	16,491,860
2. HOSPITAL PART A TITLE XVIII CHARGES (SUM OF INPATIENT CHARGES AND ANCILLARY CHARGES ON WKST D-3 FOR HOSPITAL TITLE XVIII COMPONENT)	39,309,173
3. RATIO OF COST TO CHARGES (LINE 1 / LINE 2)	0.420

COST TO CHARGE RATIO FOR REHAB SUBPROVIDER

1. TOTAL MEDICARE COSTS (WKST D-1 PART II LINE 49 - (WKST D PART III COLUMN 9 LINE 41 + WKST D PART IV COL 11 LINE 200))	2,797,052
2. TOTAL MEDICARE CHARGES [(WKST D-1 PART II LINE 41 DIVIDED BY (WKST C PART I LINE 41 COLUMN 3 DIVIDED BY COLUMN 6)] PLUS WKST D-3 COLUMN 2 LINE 202	4,958,383
3. RATIO OF COST TO CHARGES (LINE 1 / LINE 2)	0.564

COST TO CHARGE RATIO FOR PSYCH SUBPROVIDER

1. TOTAL MEDICARE COSTS (WKST D-1 PART II LINE 49 - (WKST D PART III COLUMN 9 LINE 41 + WKST D PART IV COL 11 LINE 200))	1,929,830
2. TOTAL MEDICARE CHARGES (WKST D-3 LINE 40 COLUMN 2 PLUS WKST D-3 LINE 202 COLUMN 2) (SEE CR 5619)	3,487,299
3. RATIO OF COST TO CHARGES (LINE 1 / LINE 2)	0.553

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)	1,169,721
2. RATIO OF COST TO CHARGES (LINE II-1 / LINE I-2)	0.030

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)	11,464,366
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)	36,825,340
3. RATIO OF COST TO CHARGES (LINE 1 / LINE 2)	0.311